

**Wastewater Treatment Plant****FY 2019-2020**

The Public Works Director is over the Wastewater Treatment Department which is responsible for operating and maintaining the Wastewater Treatment Plant. The City operates five lift stations throughout town and an extended oxidation basin (racetrack) for treatment before discharge. The City is permitted to discharge .95 MGD into Gonzolus Creek currently.

**Goal 1: Safety and Security**

Objective 1: Ensure operators are trained above the minimum limits

**Goal 2: Capital Improvements and Economic Development**

Objective 1: Take good notes and add to drawings for Wastewater Treatment Plant project starting this year

Objective 2: Maintain accurate records for 2019 inspection

**Goal 3: Forward Planning**

Objective 1: Cut excess spending to stay within budget

Objective 2: Get wireless security cameras installed

Objective 3: Revise and replace gates and fence with new Wastewater Treatment Plant project

Objective 4: Cut cost with new lab equipment and get faster lab results for process control

Objective 5: Explore options/prices of chemicals/supplies

Objective 6: Maintain grounds and equipment to TCEQ standards

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Wastewater Treatment

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 67,879	\$ 83,400	\$ 82,800	\$ 94,800	13.7%
Supplies & Minor Equip	42,601	50,900	45,100	42,900	-15.7%
Repair & Maintenance	22,525	15,000	11,800	11,800	-21.3%
Prof & Contractual Serv	81,421	86,300	88,400	81,000	-6.1%
Utility Service	57,915	57,000	57,700	57,400	0.7%
Dues, Travel & Training	2,542	2,000	2,000	2,500	25.0%
Rentals/Leases	940	1,200	1,000	1,000	-16.7%
Capital Outlay	-	25,000	25,000	35,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 275,823</b>	<b>\$ 320,800</b>	<b>\$ 313,800</b>	<b>\$ 326,400</b>	<b>1.7%</b>

Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Operation Supv - WW	1	1	1	1	0.0%
Wastewater Plant Operator	0	0.5	1	1	0.0%
<b>TOTAL STAFFING</b>	<b>1</b>	<b>1.50</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Wastewater Fund 103

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>Wastewater Treatment 5-77</b>				
<b>Wages &amp; Benefits</b>				
5105 Regular Salaries	\$ 45,985	\$ 48,000	\$ 46,000	\$ 55,200
5110 Overtime Pay	8,412	7,000	9,000	8,000
5205 Health Ins - City Portion	10,220	18,800	18,800	18,800
5210 TMRS	(1,114)	5,100	4,500	5,900
5215 Social Security/Medicare	4,117	4,300	4,300	5,000
5220 Longevity Pay	259	200	200	300
5221 Certification Pay	-	-	-	1,600
<b>Total Wages &amp; Benefits</b>	<b>67,879</b>	<b>83,400</b>	<b>82,800</b>	<b>94,800</b>
<b>Supplies &amp; Minor Equip</b>				
5311 Chemicals	34,265	35,000	35,000	35,000
5319 Janitor Supplies	751	800	600	800
5323 Special Clothing	293	200	200	200
5326 M/V Operating Supplies	2,813	2,400	1,800	2,400
5328 Equip Operating Supplies	2,590	2,500	2,500	2,500
5333 Minor Equip	1,889	10,000	5,000	2,000
<b>Total Supplies &amp; Minor Equip</b>	<b>42,601</b>	<b>50,900</b>	<b>45,100</b>	<b>42,900</b>
<b>Repair &amp; Maintenance</b>				
5406 M/V Repair & Maint Supplies	1,003	2,000	1,000	1,000
5407 Equip Repair & Maint Supplies	20,858	12,000	10,000	10,000
5408 Building & Grounds Repair	664	1,000	800	800
<b>Total Repair &amp; Maintenance</b>	<b>22,525</b>	<b>15,000</b>	<b>11,800</b>	<b>11,800</b>
<b>Prof &amp; Contractual Serv</b>				
5500 Plant Inspection & Permit Fees	11,790	5,400	8,000	8,000
5501 Physicals Pre-Employment	45	100	500	100
5510 Contract Lab Work	12,794	12,000	12,000	12,000
5513 Miscellaneous Engineers	-	-	-	-
5518 M/V Repair by Contract	508	1,400	500	500
5519 Equipment Repair by Contract Serv	21,944	30,000	30,000	25,000
5521 Building & Grounds by Contract	563	5,000	5,000	5,000
5539 Sludge Disposal	30,898	28,000	28,000	28,000
5540 Uniforms & Clothing	1,187	600	600	600
5544 Contractual Services	1,432	3,500	3,500	1,500
5547 Pest Control	260	300	300	300
<b>Total Prof &amp; Contractual Serv</b>	<b>81,421</b>	<b>86,300</b>	<b>88,400</b>	<b>81,000</b>
<b>Utility Service</b>				
5700 Communications	2,368	2,000	2,700	2,400
5701 Electricity	55,547	55,000	55,000	55,000
<b>Total Utility Service</b>	<b>57,915</b>	<b>57,000</b>	<b>57,700</b>	<b>57,400</b>

**CITY OF BRECKENRIDGE****DEPARTMENTAL EXPENDITURES DETAIL****Wastewater Fund 103**

	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Wastewater Treatment 5-77</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>
<b>Dues, Travel &amp; Training</b>				
5905 Continuing Education	2,542	2,000	2,000	2,500
<b>Total Dues, Travel &amp; Training</b>	<b>2,542</b>	<b>2,000</b>	<b>2,000</b>	<b>2,500</b>
<b>Rentals/Leases</b>				
7105 Rentals	940	1,200	1,000	1,000
<b>Total Rentals/Leases</b>	<b>940</b>	<b>1,200</b>	<b>1,000</b>	<b>1,000</b>
<b>Capital Outlay</b>				
7230 Systems Improvements Purchase	-	25,000	25,000	35,000
7235 Building Purchase	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>35,000</b>
<b>TOTAL WASTEWATER TREATMENT</b>	<b>\$ 275,823</b>	<b>\$ 320,800</b>	<b>\$ 313,800</b>	<b>\$ 326,400</b>

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Wastewater Non-Departmental

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Other Expenses	-	-	500	500	0.0%
Other Financing Uses	\$ 387,711	\$ 325,000	\$ 380,000	\$ 290,000	-10.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 387,711</b>	<b>\$ 325,000</b>	<b>\$ 380,500</b>	<b>\$ 290,500</b>	<b>-10.6%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Wastewater Fund 103

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Non-Departmental 5-90				
Other Expenses				
7601 SUTA Fees	-	-	500	500
Total Other Expenses	-	-	500	500
Other Financing Uses				
9000 Budgetary Transfers to General	297,000	300,000	300,000	280,000
9002 Transfer to Trade Days Fund	10,000	5,000	5,000	-
9004 Transfer to Equip Replacement	10,000	20,000	20,000	10,000
9005 Transfer to Capital Improvements	70,711	-	55,000	-
Total Other Financing Uses	387,711	325,000	380,000	290,000
TOTAL NON-DEPARTMENTAL	\$ 387,711	\$ 325,000	\$ 380,500	\$ 290,500

## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## Sanitation Fund

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
BEGINNING CASH BALANCE	\$ 31,283	\$ 38,383	\$ 40,504	\$ 79,004
Sanitation Receipts				
Charges for Service	833,701	764,200	842,500	842,500
Other	1,015	700	1,100	1,100
Total Sanitation Receipts	834,716	764,900	843,600	843,600
TOTAL CURRENT RECEIPTS	834,716	764,900	843,600	843,600
TOTAL FUNDS AVAILABLE	865,999	803,283	884,104	922,604
Sanitation Fund Expenditures				
Wages & Benefits	23,000	17,900	16,200	17,900
Supplies & Minor Equip	640	1,200	1,200	1,100
Repair & Maintenance	563	800	1,200	600
Prof & Contractual Serv	848,967	705,800	779,700	772,800
Utility Service	1,245	1,400	1,300	1,300
Other Financing Uses	5,200	5,200	5,500	5,500
Total Sanitation Fund Exp	879,615	732,300	805,100	799,200
TOTAL CURRENT EXPENDITURES	879,615	732,300	805,100	799,200
NET INCR (DECR) IN CASH BALANCE	(44,899)	32,600	38,500	44,400
GAAP Adjustment	54,120			
ENDING CASH BALANCE	\$ 40,504	\$ 70,983	\$ 79,004	\$ 123,404

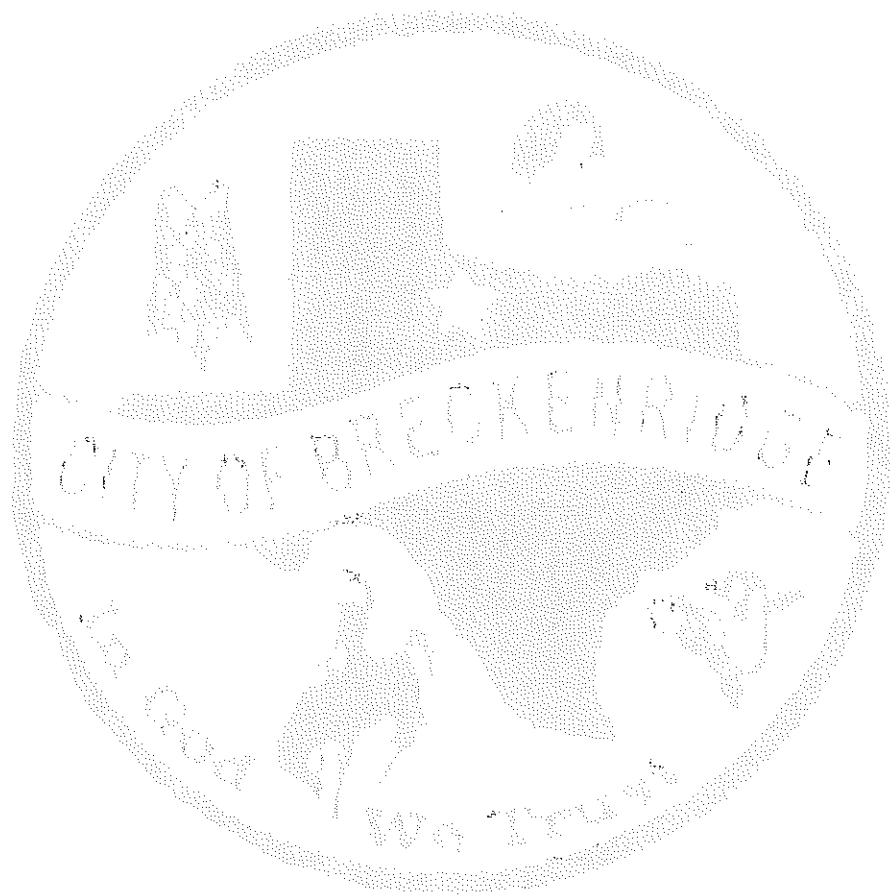
**CITY OF BRECKENRIDGE****FUND REVENUES BY SOURCE****Sanitation Fund**

<b>SANITATION FUND REVENUE</b>	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Proposed 2019-2020</b>
<b>Charges for Service</b>				
4200 Sanitation Administration Fee	\$ 83,974	\$ 82,000	\$ 82,000	\$ 82,000
4214 Specific Refuse Trash	8,951	9,200	10,000	10,000
4215 Polycart Trash Svc Fees	735,413	425,000	425,000	425,000
4246 Dumpster Trash Svc Fees	-	245,000	320,000	320,000
4216 Trash Gate Receipts	5,363	3,000	5,500	5,500
4217 Chipping Fees	-	-	-	-
<b>Total Charges for Service</b>	<b>833,701</b>	<b>764,200</b>	<b>842,500</b>	<b>842,500</b>
<b>Other</b>				
4720 Interest Income	131	100	300	300
4734 Misc Revenue	884	600	800	800
<b>Total Other</b>	<b>1,015</b>	<b>700</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL SANITATION FUND REVENUE</b>	<b>\$ 834,716</b>	<b>\$ 764,900</b>	<b>\$ 843,600</b>	<b>\$ 843,600</b>



**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Sanitation Fund**

<b>Department</b>	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Budget 2019-2020</b>	<b>Percent Change</b>
Solid Waste Station	\$ 874,415	\$ 727,100	\$ 799,600	\$ 793,700	9.2%
Non-Departmental	5,200	5,200	5,500	5,500	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 879,615</b>	<b>\$ 732,300</b>	<b>\$ 805,100</b>	<b>\$ 799,200</b>	<b>9.1%</b>



**Solid Waste Station****FY 2019-2020**

The Public Works Director is over the Sanitation Department which is responsible for maintaining the Convenience Station where citizens may bring yard waste to be chipped or pay for dumping household waste into 40-yard containers. As the City has no landfill, it contracts with Republic Services for solid waste collection. Funding for the City's clean-up effort comes from this department. A total of 236 sub-standard structures were inventoried in 2012, and the City has developed a Monofill for disposal of these structures. Sixty-two sub-standard structures have been disposed of in the Monofill to date. The program has wide community support and is expected to continue until the problem is abated.

**Goal 1: Safety and Security**

Objective 1: Police grounds at the start of every work day to keep trash picked up

Objective 2: Keep grounds mowed and weedeated

**Goal 3: Capital Improvements and Economic Development**

Objective 1: Identify cost of new fence

**Goal 4: Forward Planning**

Objective 1: Advertise free wood chips

Objective 2: Promote the recycling bin

Objective 3: Monofill: Utilize the monofill and cover debris appropriately

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Sanitation Fund

Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 23,000	\$ 17,900	\$ 16,200	\$ 17,900	0.0%
Supplies & Minor Equip	640	1,200	1,200	1,100	-8.3%
Repair & Maintenance	563	800	1,200	600	-25.0%
Prof & Contractual Serv	848,967	705,800	779,700	772,800	9.5%
Utility Service	1,245	1,400	1,300	1,300	-7.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 874,415</b>	<b>\$ 727,100</b>	<b>\$ 799,600</b>	<b>\$ 793,700</b>	<b>9.2%</b>

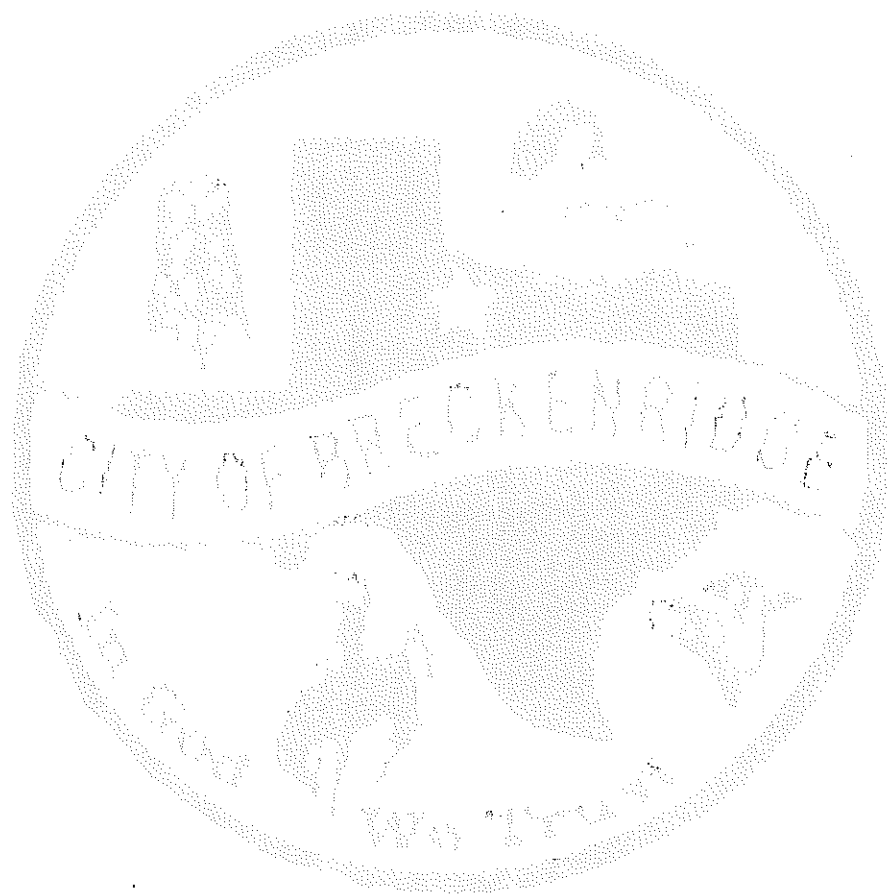
Staffing	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Percent Change
Conv Station Gate Attendant	1	0.5	0.7	0.7	0.0%
<b>TOTAL STAFFING</b>	<b>1</b>	<b>0.5</b>	<b>0.7</b>	<b>0.7</b>	<b>0.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Sanitation Fund 104

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>Solid Waste Station 5-42</b>				
<b>Wages &amp; Benefits</b>				
5105 Regular Salaries	\$ 18,255	\$ 16,600	\$ 15,000	\$ 16,600
5110 Overtime Pay	612	-	-	-
5205 Health Ins - City Portion	-	-	-	-
5210 TMRS	2,629	-	-	-
5215 Social Security/Medicare	1,462	1,300	1,200	1,300
5220 Longevity Pay	16	-	-	-
5225 SUTA	26	-	-	-
<b>Total Wages &amp; Benefits</b>	<b>23,000</b>	<b>17,900</b>	<b>16,200</b>	<b>17,900</b>
<b>Supplies &amp; Minor Equip</b>				
5307 Gate House Supplies	145	200	500	300
5311 Chemicals	-	100	100	100
5323 Special Clothing	63	100	100	100
5328 Equip Operating Supplies	360	400	300	400
5333 Minor Equip	72	400	200	200
<b>Total Supplies &amp; Minor Equip</b>	<b>640</b>	<b>1,200</b>	<b>1,200</b>	<b>1,100</b>
<b>Repair &amp; Maintenance</b>				
5407 Equip Repair & Maint Supplies	380	400	1,000	400
5408 Building & Grounds Repair	183	400	200	200
<b>Total Repair &amp; Maintenance</b>	<b>563</b>	<b>800</b>	<b>1,200</b>	<b>600</b>
<b>Prof &amp; Contractual Serv</b>				
5501 Physicals Pre-Employment	45	100	100	100
5519 Equipment Repair by Contract Serv	516	500	400	500
5530 Dumpster Trash Svc Billing	28,715	245,000	320,000	320,000
5531 Polycart Trash Svc Billing	768,256	425,000	425,000	425,000
5532 Convenience Station Charge	1,973	3,000	2,000	2,000
5534 Roll-Off Box Charges	34,239	22,000	22,000	20,000
5540 Uniforms & Clothing	237	200	200	200
5544 Contractual Services	14,986	10,000	10,000	5,000
<b>Total Prof &amp; Contractual Serv</b>	<b>848,967</b>	<b>705,800</b>	<b>779,700</b>	<b>772,800</b>
<b>Utility Service</b>				
5700 Communications	745	800	800	800
5701 Electricity	500	600	500	500
<b>Total Utility Service</b>	<b>1,245</b>	<b>1,400</b>	<b>1,300</b>	<b>1,300</b>
<b>TOTAL SOLID WASTE STATION</b>	<b>\$ 874,415</b>	<b>\$ 727,100</b>	<b>\$ 799,600</b>	<b>\$ 793,700</b>



**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY**

<b>Expenditures</b>	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Budget 2019-2020</b>	<b>Percent Change</b>
Other Expenses	-	-	300	300	0.0%
Other Financing Uses	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>0.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Sanitation Fund 104

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Non-Departmental 5-90				
Other Expenses				
7601 SUTA Fees	-	-	300	300
Total Other Expenses	-	-	300	300
Other Financing Uses				
9004 Transfer to Equip Replacement	5,200	5,200	5,200	5,200
Total Other Financing Uses	5,200	5,200	5,200	5,200
TOTAL NON-DEPARTMENTAL	\$ 5,200	\$ 5,200	\$ 5,500	\$ 5,500



## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## Trade Days Fund

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
BEGINNING CASH BALANCE	\$ 6,004	\$ 6,404	\$ 25,685	\$ 38,685
Trade Days Receipts				
Charges for Service	978	300	-	-
Other	53	100	100	100
Other Financing Sources	19,739	17,000	14,500	10,000
Total Trade Days Receipts	20,770	17,400	14,600	10,100
TOTAL CURRENT RECEIPTS	20,770	17,400	14,600	10,100
TOTAL FUNDS AVAILABLE	26,774	23,804	40,285	48,785
Expenditures				
Wages & Benefits	517	-	-	-
Supplies & Minor Equip	413	200	100	100
Repair & Maintenance	14	100	-	-
Prof & Contractual Serv	1,018	-	-	-
Utility Service	5,539	1,200	1,200	1,200
Mrkt, Print & Advertising	5,607	8,000	300	8,000
Dues, Travel & Training	-	-	-	-
Rentals/Leases	-	200	-	-
Capital Outlay	-	-	-	-
Total Expenditures	13,108	9,700	1,600	9,300
TOTAL CURRENT EXPENDITURES	13,108	9,700	1,600	9,300
NET INCR (DECR) IN CASH BALANCE	7,662	7,700	13,000	800
GAAP Adjustment	12,019			
ENDING CASH BALANCE	\$ 25,685	\$ 14,104	\$ 38,685	\$ 39,485

## CITY OF BRECKENRIDGE

## FUND REVENUES BY SOURCE

## Trade Days Fund

TRADE DAYS FUND REVENUE	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>Charges for Service</b>				
4237 Outdoor Lots Trade Days	\$ -	\$ -	\$ -	\$ -
4238 Outdoor Lots Food Trade Days	100	-	-	-
4239 Trade Barn 1 Lots	825	200	-	-
4240 RV Spaces	25	100	-	-
4241 Trade Barn Parking	15	-	-	-
4242 Public Parking	-	-	-	-
4243 Outdoor Lot - Water & Elect.	-	-	-	-
4245 Barnyard Lots	13	-	-	-
<b>Total Charges for Service</b>	<b>978</b>	<b>300</b>	<b>-</b>	<b>-</b>
<b>Other</b>				
4720 Interest Income	53	100	100	100
<b>Total Other</b>	<b>53</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Other Financing Sources</b>				
4909 Transfer from Water Fund	5,000	5,000	2,500	-
4910 Transfer from Waste Water	10,000	5,000	5,000	-
4912 Transfer from General Fund	4,739	7,000	7,000	10,000
<b>Total Other Financing Sources</b>	<b>19,739</b>	<b>17,000</b>	<b>14,500</b>	<b>10,000</b>
<b>TOTAL TRADE DAYS FUND RECEIPTS</b>	<b>\$ 20,770</b>	<b>\$ 17,400</b>	<b>\$ 14,600</b>	<b>\$ 10,100</b>

**Trade Days****FY 2019-2020**

The Public Services Director is over the Breck Trade Days Department which is responsible for maintaining the Breck Trade Days grounds and hosting the monthly events. Breck Trade Days was established in 2014-15 for the purpose of "driving traffic to the community" and to provide additional economic opportunities.

**Goal 1: Leadership and Financial**

Objective 1: Review Trade Days master plan

Objective 2: Review operational rules for vendors, shoppers, staff and services

Objective 3: Review marketing/advertising plan

**Goal 2: Capital Improvement and Economic Development**

Objective 1: Locate/obtain vendors

**Goal 3: Forward Planning**

Objective 1: Identify other uses for Trade Days grounds and facilities

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Trade Days Fund

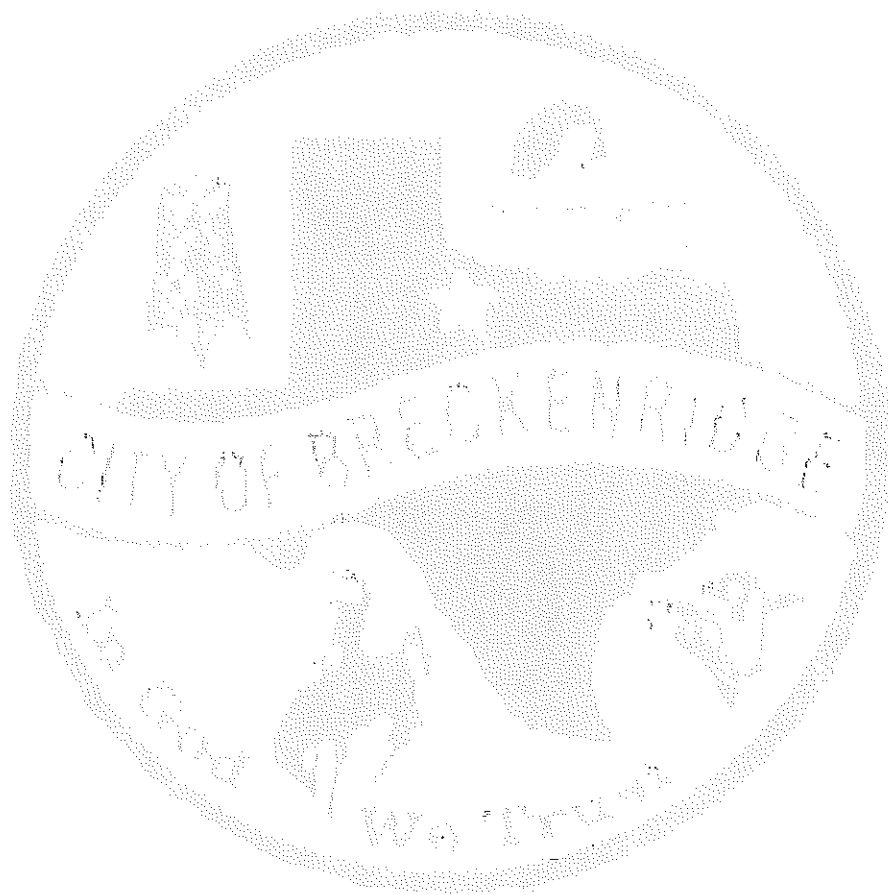
Expenditures	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	Percent Change
Wages & Benefits	\$ 517	\$ -	\$ -	\$ -	0.0%
Supplies & Minor Equip	413	200	100	100	-50.0%
Repair & Maintenance	14	100	-	-	0.0%
Prof & Contractual Serv	1,018	-	-	-	0.0%
Utility Service	5,539	1,200	1,200	1,200	0.0%
Mrkt, Print & Advertising	5,607	8,000	300	8,000	0.0%
Dues, Travel & Training	-	-	-	-	0.0%
Rentals/Leases	-	200	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,108</b>	<b>\$ 9,700</b>	<b>\$ 1,600</b>	<b>\$ 9,300</b>	<b>-4.1%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Trade Days Fund 132

Trade Days 5-30	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>Wages &amp; Benefits</b>				
5105 Regular Salaries	\$ 480	\$ -	\$ -	\$ -
5110 Overtime Pay	-	-	-	-
5215 Social Security/Medicare	37	-	-	-
<b>Total Wages &amp; Benefits</b>	<b>517</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies &amp; Minor Equip</b>				
5318 Coffee Room Supplies	206	-	100	100
5319 Janitor Supplies	-	-	-	-
5323 Special Clothing	-	-	-	-
5328 Equip Operating Supplies	207	200	-	-
5333 Minor Equip	-	-	-	-
<b>Total Supplies &amp; Minor Equip</b>	<b>413</b>	<b>200</b>	<b>100</b>	<b>100</b>
<b>Repair &amp; Maintenance</b>				
5408 Building & Grounds Repair	14	100	-	-
5521 Building & Grounds by Contract	-	-	-	-
<b>Total Repair &amp; Maintenance</b>	<b>14</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Prof &amp; Contractual Serv</b>				
5540 Uniforms & Clothing	-	-	-	-
5544 Contractual Services	1,018	-	-	-
<b>Total Prof &amp; Contractual Serv</b>	<b>1,018</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Utility Service</b>				
5700 Communications	5,539	1,200	1,200	1,200
5701 Electricity	-	-	-	-
<b>Total Utility Service</b>	<b>5,539</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Mrkt, Print &amp; Advertising</b>				
5800 Printing & Advertising	5,607	8,000	300	8,000
<b>Total Mrkt, Print &amp; Advertising</b>	<b>5,607</b>	<b>8,000</b>	<b>300</b>	<b>8,000</b>
<b>Dues, Travel &amp; Training</b>				
5905 Continuing Education	-	-	-	-
<b>Total Dues, Travel &amp; Training</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rentals/Leases</b>				
6210 Equip Repair by Contract	-	200	-	-
7105 Rentals	-	-	-	-
<b>Total Rentals/Leases</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>				
7215 Shop & Plant Equip Purchase	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE DAYS</b>	<b>\$ 13,108</b>	<b>\$ 9,700</b>	<b>\$ 1,600</b>	<b>\$ 9,300</b>



**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****General Debt Service Fund 198**

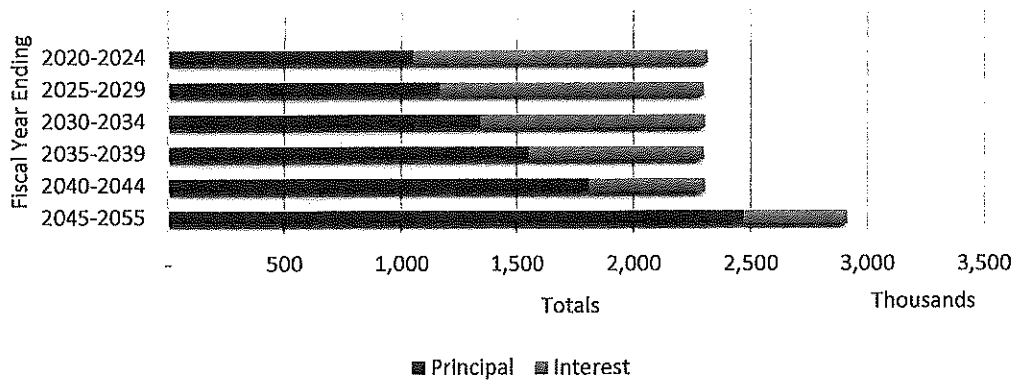
Governments set aside resources to meet current and future debt service requirements on long-term debt. The City of Breckenridge debt policy is to retain not less than the average annual debt service of outstanding debt after annual debt payments. Currently General Debt Service Fund reserves are \$1,257,. Because all bonded debt of the City is cross-pledged with property taxes and utility revenues, general obligation debt and utility debt are combined into one debt service fund allowing the City some flexibility in paying the debt; therefore, operations have been less affected by additional debt requirements. Maintenance costs will decrease on particular projects as a result of replacing old water lines, repairing and replacing Water Treatment Plant worn infrastructure, and repairing and replacing worn Wastewater Treatment Plant infrastructure, but maintenance savings will be shifted to remaining infrastructure needs.

Article XI, Section 5, of the Texas State Constitution limits the City's maximum ad valorem tax rate to \$2.50 per \$100 valuation. The 2019 total tax rate is \$1.07000 with a debt service rate of \$.28503 per \$100 valuation. Total long-term debt to be serviced by the General Debt Service Fund is now \$9,384,000. The City's current bond rating was upgraded to A+ Stable with Standard & Poors in 2013.

	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Proposed 2019-2020</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 917,569</b>	<b>\$ 1,011,466</b>	<b>\$ 1,156,855</b>	<b>\$ 1,257,813</b>
<b>REVENUE</b>				
<b>Receipts</b>				
00 4005 Current Taxes	498,009	405,800	431,158	401,500
00 4007 Delinquent Taxes	152,876	150,000	130,000	150,000
00 4720 Interest	2,916	2,000	5,000	3,000
<b>Total Receipts</b>	<b>653,801</b>	<b>557,800</b>	<b>566,158</b>	<b>554,500</b>
<b>TOTAL CURRENT REVENUE</b>	<b>653,801</b>	<b>557,800</b>	<b>566,158</b>	<b>554,500</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>1,571,370</b>	<b>1,569,266</b>	<b>1,723,013</b>	<b>1,812,313</b>
<b>EXPENDITURES</b>				
<b>Non-Departmental</b>				
68 7301 Bond Retirement Principal	290,000	194,000	194,000	197,000
68 7610 Interest Expense	119,309	266,000	266,000	262,600
68 7612 Other Admin & Pub Costs	5,206	5,000	5,200	5,000
<b>Total Non-Departmental</b>	<b>414,515</b>	<b>465,000</b>	<b>465,200</b>	<b>464,600</b>
<b>TOTAL EXPENDITURES</b>	<b>414,515</b>	<b>465,000</b>	<b>465,200</b>	<b>464,600</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 1,156,855</b>	<b>\$ 1,104,266</b>	<b>\$ 1,257,813</b>	<b>\$ 1,347,713</b>

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2020	197,000	262,580	459,580
2021	208,000	258,593	466,593
2022	210,000	254,139	464,139
2023	213,000	249,360	462,360
2024	220,000	244,237	464,237
2025	222,000	238,815	460,815
2026	225,000	233,192	458,192
2027	232,000	227,275	459,275
2028	240,000	221,030	461,030
2029	247,000	214,453	461,453
2030	251,000	207,600	458,600
2031	258,000	200,481	458,481
2032	266,000	193,079	459,079
2033	279,000	185,314	464,314
2034	287,000	177,136	464,136
2035	290,000	168,693	458,693
2036	299,000	159,973	458,973
2037	311,000	150,821	461,821
2038	320,000	141,268	461,268
2039	328,000	131,352	459,352
2040	342,000	121,033	463,033
2041	355,000	110,247	465,247
2042	359,000	99,176	458,176
2043	369,000	87,855	456,855
2044	387,000	76,043	463,043
2045-2055	2,469,000	444,613	2,913,613
<b>TOTAL</b>	<b>\$ 9,384,000</b>	<b>\$ 5,058,358</b>	<b>\$ 14,442,358</b>

## General Debt Service Fund





## CITY OF BRECKENRIDGE

## GENERAL DEBT SERVICE FUND

## Statement of Bonded Indebtedness

ISSUE DATE	TITLE & PURPOSE	Yrs	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/01/19	DEBT BALANCE 09/30/20
2012	Combination Tax and Revenue Certificates of Obligation 0.19 - 2.27% - Water Plant & System Impvts	32	\$ 1,680,000	\$ 225,000	\$ 1,455,000	\$ 1,410,000
2013	Combination Tax and Revenue Certificates of Obligation 0.25 - 2.27% - Water Plant & System Impvts	32	840,000	125,000	715,000	690,000
2014	Combination Tax & Revenue Certificates of Obligation .35%-4.30% - Water Plant & System Impvts	32	2,380,000	200,000	2,180,000	2,130,000
2017B	Combination Tax & Revenue Certificates of Obligation 2.75% - Parks/Lindsey Streets	40	4,262,000	62,000	4,200,000	4,136,000
2017A	Combination Tax and Revenue Certificates of Obligation 2.75% - Parks/Lindsey Water, Sewer	40	846,000	12,000	834,000	821,000
TOTAL			<u>\$ 10,008,000</u>	<u>\$ 624,000</u>	<u>\$ 9,384,000</u>	<u>\$ 9,187,000</u>

## CITY OF BRECKENRIDGE

## CERTIFICATES OF OBLIGATION, 2012 SERIES

*Schedule of Requirements Oct 1, 2019 to Maturity*

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2020	45,000	27,126	72,126
2021	50,000	26,712	76,712
2022	50,000	26,169	76,169
2023	50,000	25,544	75,544
2024	50,000	24,864	74,864
2025	50,000	24,144	74,144
2026	50,000	23,387	73,387
2027	50,000	22,597	72,597
2028	55,000	21,735	76,735
2029	55,000	20,800	75,800
2030	55,000	19,832	74,832
2031	55,000	18,831	73,831
2032	55,000	17,797	72,797
2033	60,000	16,678	76,678
2034	60,000	15,469	75,469
2035	60,000	14,218	74,218
2036	60,000	12,928	72,928
2037	65,000	11,552	76,552
2038	65,000	10,106	75,106
2039	65,000	8,653	73,653
2040	65,000	7,194	72,194
2041	70,000	5,672	75,672
2042	70,000	4,086	74,086
2043	70,000	2,497	72,497
2044	75,000	851	75,851
<b>TOTAL</b>	<b>\$ 1,455,000</b>	<b>\$ 409,442</b>	<b>\$ 1,864,442</b>

Original Issue: \$1,680,000  
 Original Purpose: Water Plant & System Improvements  
 Paying Dates: 3/15 & 9/15  
 Dated: 12/06/12  
 Rate: 0.19% - 2.27%  
 Term: 32 yr.  
 Paying Agent: State of Texas Water District Board - DWSRF  
 Pledging: Cross-Pledged - Ad Valorem Taxes &  
 Water & Sewer Revenues

**CITY OF BRECKENRIDGE****CERTIFICATES OF OBLIGATION, 2013 SERIES***Schedule of Requirements Oct 1, 2019 to Maturity*

<b>FISCAL YEAR ENDING 09-30</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2020	25,000	12,971	37,971
2021	25,000	12,798	37,798
2022	25,000	12,569	37,569
2023	25,000	12,288	37,288
2024	25,000	11,965	36,965
2025	25,000	11,615	36,615
2026	25,000	11,240	36,240
2027	25,000	10,843	35,843
2028	25,000	10,427	35,427
2029	25,000	9,994	34,994
2030	25,000	9,548	34,548
2031	25,000	9,090	34,090
2032	30,000	8,576	38,576
2033	30,000	8,003	38,003
2034	30,000	7,415	37,415
2035	30,000	6,812	36,812
2036	30,000	6,197	36,197
2037	30,000	5,570	35,570
2038	30,000	4,931	34,931
2039	30,000	4,278	34,278
2040	35,000	3,558	38,558
2041	35,000	2,774	37,774
2042	35,000	1,985	36,985
2043	35,000	1,192	36,192
2044	35,000	397	35,397
<b>TOTAL</b>	<b>\$ 715,000</b>	<b>\$ 197,036</b>	<b>\$ 912,036</b>

Original Issue: \$840,000 (\$1,193,461 w/ \$353,461 Grant)  
 Original Purpose: Wastewater Plant & System Improvements  
 Paying Dates: 3/15 & 9/15  
 Dated: 41375  
 Rate: 0.25% - 2.27%  
 Term: 32 yr.  
 Paying Agent: State of Texas Water District Board - CWSRF  
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

**CITY OF BRECKENRIDGE****CERTIFICATES OF OBLIGATION, 2014 SERIES***Schedule of Requirements Oct 1, 2019 to Maturity*

<b>FISCAL YEAR ENDING 09-30</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2020	50,000	85,113	135,113
2021	55,000	83,847	138,847
2022	55,000	82,337	137,337
2023	55,000	80,707	135,707
2024	60,000	78,893	138,893
2025	60,000	76,910	136,910
2026	60,000	74,852	134,852
2027	65,000	72,625	137,625
2028	65,000	70,227	135,227
2029	70,000	67,661	137,661
2030	70,000	64,945	134,945
2031	75,000	62,091	137,091
2032	75,000	59,106	134,106
2033	80,000	55,994	135,994
2034	85,000	52,652	137,652
2035	85,000	49,184	134,184
2036	90,000	45,583	135,583
2037	95,000	41,739	136,739
2038	100,000	37,654	137,654
2039	105,000	33,323	138,323
2040	110,000	28,754	138,754
2041	115,000	23,950	138,950
2042	115,000	19,022	134,022
2043	120,000	13,975	133,975
2044	130,000	8,600	138,600
2045	135,000	2,904	137,904
<b>TOTAL</b>	<b><u>\$ 2,180,000</u></b>	<b><u>\$ 1,372,648</u></b>	<b><u>\$ 3,552,648</u></b>

Original Issue: \$2,380,000  
 Original Purpose: Water Plant, Lake Daniels, & System Improvements  
 Paying Dates: 3/15 & 9/15  
 Dated: 02/13/14  
 Rate: 0.35% - 4.30%  
 Term: 32 yr.  
 Paying Agent: State of Texas Water District Board - Emergency DWSRF  
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

**CITY OF BRECKENRIDGE****CERTIFICATES OF OBLIGATION, 2017B SERIES***Schedule of Requirements Oct 1, 2019 to Maturity*

<b>FISCAL YEAR ENDING 09-30</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2020	64,000	114,615	178,615
2021	65,000	112,839	177,839
2022	67,000	111,024	178,024
2023	69,000	109,153	178,153
2024	71,000	107,231	178,231
2025	73,000	105,248	178,248
2026	75,000	103,213	178,213
2027	77,000	101,123	178,123
2028	79,000	98,980	177,980
2029	81,000	96,777	177,777
2030	84,000	94,508	178,508
2031	86,000	92,170	178,170
2032	88,000	89,781	177,781
2033	91,000	87,316	178,316
2034	93,000	84,786	177,786
2035	96,000	82,187	178,187
2036	99,000	79,509	178,509
2037	101,000	76,755	177,755
2038	104,000	73,936	177,936
2039	107,000	71,034	178,034
2040	110,000	68,054	178,054
2041	113,000	64,983	177,983
2042	116,000	61,834	177,834
2043	120,000	58,589	178,589
2044	123,000	55,252	178,252
2045-2057	1,948,000	368,627	2,316,627
<b>TOTAL</b>	<b>\$ 4,200,000</b>	<b>\$ 2,569,524</b>	<b>\$ 6,769,524</b>

Original Issue: \$4,262,000  
Original Purpose: Parks/Lindsey Streets - Streets & Drainage  
Paying Dates: 3/15 & 9/15  
Dated: 09/15/18  
Rate: 2.75%  
Term: 40 yr.  
Paying Agent: USDA - Rural Development  
Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

**CITY OF BRECKENRIDGE****CERTIFICATES OF OBLIGATION, 2017A SERIES***Schedule of Requirements Oct 1, 2019 to Maturity*

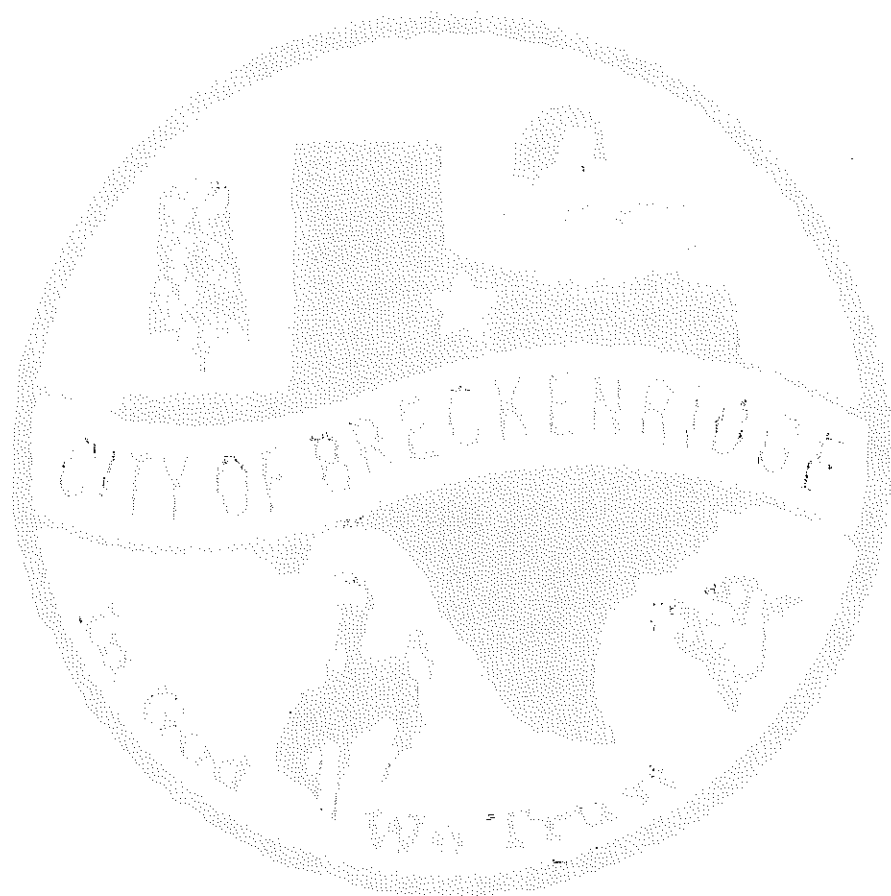
<b>FISCAL YEAR ENDING 09-30</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2020	13,000	22,755	35,755
2021	13,000	22,397	35,397
2022	13,000	22,040	35,040
2023	14,000	21,668	35,668
2024	14,000	21,284	35,284
2025	14,000	20,898	34,898
2026	15,000	20,500	35,500
2027	15,000	20,087	35,087
2028	16,000	19,661	35,661
2029	16,000	19,221	35,221
2030	17,000	18,767	35,767
2031	17,000	18,299	35,299
2032	18,000	17,819	35,819
2033	18,000	17,323	35,323
2034	19,000	16,814	35,814
2035	19,000	16,292	35,292
2036	20,000	15,756	35,756
2037	20,000	15,205	35,205
2038	21,000	14,641	35,641
2039	21,000	14,064	35,064
2040	22,000	13,473	35,473
2041	22,000	12,868	34,868
2042	23,000	12,249	35,249
2043	24,000	11,602	35,602
2044	24,000	10,943	34,943
2045-2057	386,000	73,082	459,082
<b>TOTAL</b>	<b>\$ 834,000</b>	<b>\$ 509,708</b>	<b>\$ 1,343,708</b>

Original Issue: \$846,000 (\$1,204,000 w/ \$358,000 Grant)  
 Original Purpose: Parks/Lindsey Streets - Water, Sewer  
 Paying Dates: 3/15 & 9/15  
 Dated: 09/15/18  
 Rate: 2.75%  
 Term: 40 yr.  
 Paying Agent: USDA - Rural Development  
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****Revenue Debt Service Fund 199**

As all bonded debt of the City has been cross-pledged, the Revenue Debt Service Fund has been consolidated into the General Debt Service Fund. Any funds to be provided by the Water and Wastewater Funds will be transferred to the General Debt Service Fund as appropriate.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>BEGINNING FUND BALANCE</b>	\$ 63,447	\$ -	\$ 138	\$ -
<b>REVENUE</b>				
<b>Receipts</b>				
00 4904 Wastewater Fund Transfer	5,338	-	-	-
00 4909 Water Fund Transfer	27,000	-	-	-
00 4720 Interest Income	38	-	-	-
<b>Total Receipts</b>	<b>32,376</b>	-	-	-
<b>TOTAL REVENUE</b>	<b>32,376</b>	-	-	-
<b>TOTAL FUNDS AVAILABLE</b>	<b>95,823</b>	-	<b>138</b>	-
<b>EXPENDITURES</b>				
<b>Non- Departmental</b>				
69 7301 Bond Retirement Principal	70,000	-	-	-
69 7610 Interest Expense	20,347	-	-	-
69 7612 Other Admin & Pub Costs	-	-	-	-
<b>Total Non Departmental</b>	<b>90,347</b>	-	-	-
<b>Other Financing Uses</b>				
9009 Transfer to General Fund	-	-	138	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>138</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>90,347</b>	-	<b>138</b>	-
<b>GAAP ADJUSTMENT</b>	<b>(5,338)</b>			
<b>ENDING FUND BALANCE</b>	<b>\$ 138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****Capital Improvements Project Fund 197**

The Capital Improvements Project Fund accounts for the resources used for the construction and acquisition of capital facilities by the City.

	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Proposed 2019-2020</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,142,342</b>	<b>\$ 3,311,356</b>	<b>\$ 1,028,680</b>	<b>\$ 33,180</b>
<b>REVENUE</b>				
<b>Receipts</b>				
00 4650 Cap Grants & Contributions	239,776	275,000	275,000	-
00 4701 Parks St Project	1,277,000	-	3,236,000	-
00 4720 Interest Income	2,890	3,800	-	-
<b>Total Receipts</b>	<b>1,519,666</b>	<b>278,800</b>	<b>3,511,000</b>	<b>-</b>
<b>Transfers In</b>				
00 4909 Transfer from Water Fund	137,877	205,000	141,700	51,300
00 4910 Transfer from Waste Water Fund	70,711	-	55,000	-
00 4912 Transfer from General Fund	(10,000)	-	-	-
<b>Total Transfers In</b>	<b>198,588</b>	<b>205,000</b>	<b>196,700</b>	<b>51,300</b>
<b>TOTAL CAPITAL IMPVT PROJECT REV</b>	<b>1,718,254</b>	<b>483,800</b>	<b>3,707,700</b>	<b>51,300</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>2,860,596</b>	<b>3,795,156</b>	<b>4,736,380</b>	<b>84,480</b>
<b>EXPENDITURES</b>				
<b>Non-Departmental</b>				
74 7243 CDBG - Robert Street Project	-	330,000	330,000	-
74 7244 Hwy 180 East Project	304,493	-	5,500	-
74 7248 Parks St Project	1,006,082	3,236,000	3,236,000	-
74 7250 Hwy 183 North Project	124,715	102,400	102,400	51,300
76 7249 Hwy 183 South Project	111,671	35,501	35,500	-
77 7245 WWTP-CWSRF Project	126,617	-	993,800	-
<b>Total Non-Departmental</b>	<b>1,673,578</b>	<b>3,703,901</b>	<b>4,703,200</b>	<b>51,300</b>
<b>Transfers Out</b>				
74 9011 Trnsfr to Water Fund	-	-	-	-
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL IMPVT PROJECT EXP</b>	<b>1,673,578</b>	<b>3,703,901</b>	<b>4,703,200</b>	<b>51,300</b>
<b>GAAP ADJUSTMENT</b>	<b>(158,338)</b>			
<b>ENDING FUND BALANCE</b>	<b>\$ 1,028,680</b>	<b>\$ 91,255</b>	<b>\$ 33,180</b>	<b>\$ 33,180</b>

## Capital Improvements Project Fund 197

## ANTICIPATED ADDITIONAL EXPENDITURES AS A RESULT OF CAPITAL EXPENDITURE

	Estimated 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
74 7243 CDBG - Robert Street Project				
Labor	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
74 7248 Parks St Project				
Labor	-	-	-	-
Equipment	-	-	-	-
74 7250 Hwy 183 North Project				
Labor	-	-	-	-
Equipment	-	-	-	-
76 7249 Hwy 183 South Project				
Labor	-	-	-	-
Equipment	-	-	-	-
<b>Total Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* No additional operational expenditures will be required in 2019-20 as a result of capital expenditures on these projects.

**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****Street Maint. Sales Tax Fund 113**

The Street Maintenance Sales Tax Fund accounts for the 1/4 cent sales tax collections and expenditures for street maintenance.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>BEGINNING FUND BALANCE</b>	<b>\$ 224,173</b>	<b>\$ 449,773</b>	<b>\$ 436,014</b>	<b>\$ 622,514</b>
<b>REVENUE</b>				
<b>Receipts</b>				
00 4030 Street Maint. Sales Tax	221,314	225,000	220,000	220,000
00 4720 Interest Income	692	800	1,500	1,500
<b>Total Receipts</b>	<b>222,006</b>	<b>225,800</b>	<b>221,500</b>	<b>221,500</b>
<b>TOTAL STREET MAINT. SALES TAX REV</b>	<b>222,006</b>	<b>225,800</b>	<b>221,500</b>	<b>221,500</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>446,179</b>	<b>675,573</b>	<b>657,514</b>	<b>844,014</b>
<b>EXPENDITURES</b>				
<b>Repair &amp; Maintenance Supplies</b>				
84 5330 Street Maint Supplies	5,430	600,000	35,000	700,000
<b>Total R &amp; M Supplies</b>	<b>5,430</b>	<b>600,000</b>	<b>35,000</b>	<b>700,000</b>
<b>Transfers Out</b>				
90 9004 Trnsfr to Equipment Replacement Fund	-	-	-	72,600
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,600</b>
<b>TOTAL STREET MAINT. SALES TAX EXP</b>	<b>5,430</b>	<b>600,000</b>	<b>35,000</b>	<b>772,600</b>
<b>GAAP ADJUSTMENT</b>	<b>(4,735)</b>			
<b>ENDING FUND BALANCE</b>	<b>\$ 436,014</b>	<b>\$ 75,573</b>	<b>\$ 622,514</b>	<b>\$ 71,414</b>

City of Breckernidge  
Schedule of Projects (MAY 2019)

Projects	2019												2020											
	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
TWDB CWSRF WWTP Rehabilitation Proj.																								
Design																								
Construction																								
USDA Parks Street Proj.																								
Design																								
Construction																								
2019 TXCDBG Water Line Replacement Proj.																								
Design																								
Construction																								
TxDOT - Hwy 183 (North) WW Utility Relocation Proj.																								
Design																								
Construction																								
TxDOT - Hwy 183 (North) Water Utility Relocation Proj.																								
Design																								
Construction																								


  
 Design
   
 Construction

## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## Equipment Replacement Fund 111

The Equipment Replacement Fund is an Internal Service Fund established to accumulate sufficient resources to replace vehicles and equipment that are worn or uneconomical to repair. Facilitation of long-range planning, replacement decisions and budgeting are benefits of this program. Funding is based on depreciation schedules developed for each fund.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>BEGINNING FUND BALANCE</b>	<b>\$ 137,906</b>	<b>\$ 191,806</b>	<b>\$ 144,180</b>	<b>\$ 75,380</b>
<b>Grants/Intergovernmental</b>				
00 4650 Capital Grants & Contribution	-	-	-	-
<b>Total Grants/Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>				
00 4720 Interest Income	182	-	500	500
<b>Total Other</b>	<b>182</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>Receipts</b>				
00 4744 Sale of Equipment	24,408	5,000	80,000	10,000
00 4739 Ins. Casualty Loss-Equip	-	-	-	-
00 4705 Other Resources - Cap Lease	-	-	-	-
<b>Total Receipts</b>	<b>24,408</b>	<b>5,000</b>	<b>80,000</b>	<b>10,000</b>
<b>Transfers In</b>				
00 4909 From Water Fund	40,000	80,000	50,000	50,000
00 4910 From Wastewater Fund	10,000	20,000	20,000	10,000
00 4911 From Sanitation Fund	5,200	5,200	5,200	5,200
00 4912 From General Fund	-	-	-	20,000
00 4916 From Street Sales Tax Fund	-	-	-	72,600
<b>Total Transfers In</b>	<b>55,200</b>	<b>105,200</b>	<b>75,200</b>	<b>157,800</b>
<b>TOTAL CURRENT RECEIPTS</b>	<b>79,790</b>	<b>110,200</b>	<b>155,700</b>	<b>168,300</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>217,696</b>	<b>302,006</b>	<b>299,880</b>	<b>243,680</b>
<b>Expenditures</b>				
Motor Vehicles	29,700	177,000	178,300	80,000
Heavy Equipment	43,816	46,000	46,200	106,600
<b>Total Expenditures</b>	<b>73,516</b>	<b>223,000</b>	<b>224,500</b>	<b>186,600</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>73,516</b>	<b>223,000</b>	<b>224,500</b>	<b>186,600</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 144,180</b>	<b>\$ 79,006</b>	<b>\$ 75,380</b>	<b>\$ 57,080</b>

**CITY OF BRECKENRIDGE**  
**Equipment Replacement Fund 111**

**DEPARTMENTAL EXPENDITURES DETAIL**

<b>Expenditures</b>	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Proposed 2019-2020</b>
<b>Motor vehicles</b>				
14 7220 Public Works	-	-	-	-
20 7220 Police	29,700	40,000	48,600	40,000
25 7225 Fire	-	79,000	79,000	-
43 7220 Streets	-	25,000	28,800	-
71 7220 Meter Reading	-	33,000	21,900	-
74 7220 Water Distribution	-	-	-	40,000
<b>Total Motor Vehicles</b>	<b>29,700</b>	<b>177,000</b>	<b>178,300</b>	<b>80,000</b>
<b>Heavy Equipment</b>				
33 7223 Parks	12,980	-	-	14,000
43 7225 Streets	30,836	46,000	46,200	72,600
76 7225 Wastewater Collection	-	-	-	20,000
<b>Total Equipment</b>	<b>43,816</b>	<b>46,000</b>	<b>46,200</b>	<b>106,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,516</b>	<b>\$ 223,000</b>	<b>\$ 224,500</b>	<b>\$ 186,600</b>

**CITY OF BRECKENRIDGE**  
**Lease Purchase Schedule**

**Current Lease Purchase Requirements**

ISSUE		CURRENT REQUIREMENTS			DEBT BALANCE	
DATE	TITLE and PURPOSE	PRINCIPAL	INTEREST	TOTAL	10/1/19	9/30/20
Revenue Lease Purchase Debt						
2015	Fire Truck	\$ 19,589	\$ 4,131	\$ 23,720	\$ 127,477	\$ 107,888
2019	Police Cars	26,223	3,150	29,373 -	\$ 53,977	\$ 27,754
2019	Police Truck	11,784	1,415	13,200	\$ 24,257	\$ 12,472
Total Rev Lease Purchase Debt		\$ 57,597	\$ 8,696	\$ 66,293	\$ 205,711	\$ 148,114
Total Budgeted Requirements		57,597	\$ 8,696	\$ 66,293		
TOTAL LEASE PURCHASE DEBT OUTSTANDING					\$ 205,711	\$ 148,114

**2015 FIRE TRUCK**

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2020	\$ 19,589	\$ 4,131	\$ 23,720
2021	20,224	3,496	23,720
2022	20,879	2,841	23,720
2023	21,556	2,164	23,720
2024	22,254	1,466	23,720
2025	22,975	745	23,720
<b>TOTAL</b>	<b>\$ 127,477</b>	<b>\$ 14,843</b>	<b>\$ 142,320</b>

Original Issue: \$199,876 @ Fixed Payment, 10 years, Community FNB  
 Original Purpose: Lease/Purchase of 2015 Ferrara Pumper Truck

**2019 POLICE CARS**

	PRINCIPAL	INTEREST	TOTAL
2020	\$ 26,223	\$ 3,150	\$ 29,373
2021	27,754	1,619	29,373
<b>TOTAL</b>	<b>\$ 53,977</b>	<b>\$ 4,769</b>	<b>\$ 58,746</b>

Original Issue: \$83,350.10 @ Fixed Payment, 3 years, Americredit Financials Services, Inc  
 Original Purpose: Lease/Purchase of two 2019 Chevy Tahoes

**2019 POLICE TRUCK**

	PRINCIPAL	INTEREST	TOTAL
2020	\$ 11,784	\$ 1,415	\$ 13,200
2021	12,472	728	13,200
<b>TOTAL</b>	<b>\$ 24,257</b>	<b>\$ 2,143</b>	<b>\$ 26,400</b>

Original Issue: \$37,456.35 @ Fixed Payment, 3 years, Americredit Financials Services, Inc  
 Original Purpose: Lease/Purchase of one 2019 Chevy Silverado Pickup



## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## Fire Dept. Special Fund 105

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
BEGINNING FUND BALANCE	\$ 9,269	\$ 6,289	\$ 10,263	\$ 9,493
REVENUE				
Receipts				
00 4720 Interest Income	25	-	30	-
00 4729 Contribution & Gifts	5,050	1,000	200	500
Total Receipts	5,075	1,000	230	500
TOTAL FIRE DEPT SPECIAL FUND REV	5,075	1,000	230	500
TOTAL FUNDS AVAILABLE	\$ 14,344	\$ 7,289	\$ 10,493	\$ 9,993
EXPENDITURES				
Travel, Membership, School				
93 5516 Volunteer Fire Training	566	1,000	1,000	1,000
Total Travel, Membership, School	566	1,000	1,000	1,000
Non-Departmental				
93 7241 Special Fund Purchases	3,515	-	-	-
Total Non-Departmental	3,515	-	-	-
TOTAL FIRE DEPT SPECIAL FUND EXP	4,081	1,000	1,000	1,000
ENDING FUND BALANCE	\$ 10,263	\$ 6,289	\$ 9,493	\$ 8,993

**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****Cemetery Trust Fund 106**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Estimated 2018-2019</b>	<b>Proposed 2019-2020</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 568,754</b>	<b>\$ 565,554</b>	<b>\$ 558,850</b>	<b>\$ 564,850</b>
<b>REVENUE</b>				
<b>Receipts</b>				
00 4716 Income - Stock Investments	23,600	10,000	(20,000)	10,000
00 4717 Income - Bond Investments	(16,200)	12,000	40,000	12,000
<b>Total Receipts</b>	<b>7,400</b>	<b>22,000</b>	<b>20,000</b>	<b>22,000</b>
<b>Transfers In</b>				
00 4912 Transfer from General Fund	1,553	2,000	3,000	3,000
<b>Total Transfers In</b>	<b>1,553</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL CEMETERY FUND REVENUE</b>	<b>8,953</b>	<b>24,000</b>	<b>23,000</b>	<b>25,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>577,707</b>	<b>589,554</b>	<b>581,850</b>	<b>589,850</b>
<b>EXPENDITURES</b>				
<b>Non-Departmental</b>				
83 7609 Trust Fees	6,482	7,200	7,000	7,000
<b>Total Non-Departmental</b>	<b>6,482</b>	<b>7,200</b>	<b>7,000</b>	<b>7,000</b>
<b>Transfers Out</b>				
83 9012 Operating Transfer Out	12,375	10,000	10,000	10,000
<b>Total Transfers Out</b>	<b>12,375</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL CEMETERY FUND EXP</b>	<b>18,857</b>	<b>17,200</b>	<b>17,000</b>	<b>17,000</b>
<b>ENDING BALANCE</b>	<b>\$ 558,850</b>	<b>\$ 572,354</b>	<b>\$ 564,850</b>	<b>\$ 572,850</b>

**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****Forfeited Property Fund 108**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
BEGINNING CASH BALANCE	\$ 1,223	\$ 1,225	\$ 1,226	\$ 1,231
REVENUE				
Receipts				
00 4727 Forfeited Property Funds PD	-	-	-	-
00 4720 Interest Income	3	-	5	5
Total Receipts	3	-	5	5
TOTAL FORFEITED PROPERTY REV	3	-	5	5
TOTAL FUNDS AVAILABLE	1,226	1,225	1,231	1,236
EXPENDITURES				
Minor Equipment				
96 5333 Minor Equip	-	-	-	-
Total Minor Equipment	-	-	-	-
TOTAL FORFEITED PROPERTY EXP	-	-	-	-
ENDING CASH BALANCE	\$ 1,226	\$ 1,225	\$ 1,231	\$ 1,236

## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## Park Fund 116

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
BEGINNING FUND BALANCE	\$ 46,989	\$ 10,551	\$ 10,584	\$ 10,884
REVENUE				
Receipts				
00 4608 Contrib. Breckenridge Park	11,653	-	250	-
00 4650 Capital Grants & Contributions	-	-	-	-
00 4720 Interest Income	93	100	50	50
Total Receipts	11,746	100	300	50
Transfers In				
00 4909 Transfer from Water Fund	-	-	-	-
00 4912 Transfer from General Fund	50,000	-	-	-
Total Transfers In	50,000	-	-	-
TOTAL PARK FUND REVENUE	61,746	100	300	50
TOTAL FUNDS AVAILABLE	108,735	10,651	10,884	10,934
EXPENDITURES				
Repair & Maintenance Supplies				
95 5409 Misc. R & M	6,299	5,000	-	5,000
Total R & M Supplies	6,299	5,000	-	5,000
Capital Outlay				
95 7233 Park Impvt	18,285	5,000	-	5,000
Total Capital Outlay	18,285	5,000	-	5,000
TOTAL PARK FUND EXPENDITURES	24,584	10,000	-	10,000
GAAP ADJUSTMENT	(73,567)			
ENDING FUND BALANCE	\$ 10,584	\$ 651	\$ 10,884	\$ 934

**CITY OF BRECKENRIDGE****SUMMARY OF RECEIPTS AND EXPENDITURES****Police Dept. Special Fund 130**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Proposed 2019-2020
BEGINNING CASH BALANCE	\$ 843	\$ 845	\$ 845	\$ 9,375
REVENUE				
Receipts				
00 4728 Contribution & Gifts	-	-	8,500	-
00 4720 Interest Income	2	-	30	2
Total Receipts	2	-	8,530	2
TOTAL PD SPECIAL FUND REV	2	-	8,530	2
TOTAL FUNDS AVAILABLE	\$ 845	\$ 845	\$ 9,375	\$ 9,377
EXPENDITURES				
Non-Departmental				
20 7241 Spec Fund Purchases	-	-	-	-
Total Non-Departments	-	-	-	-
TOTAL PD SPECIAL FUND EXP	-	-	-	-
ENDING CASH BALANCE	\$ 845	\$ 845	\$ 9,375	\$ 9,377

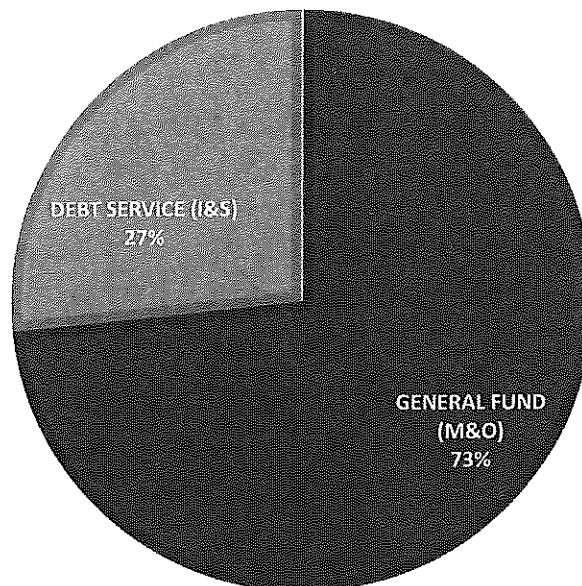


## 2019 TAX ROLL

<b>Total Market Value</b>		<b>\$</b>	<b>227,739,193</b>
Less Exempt Value	33,042,077		
Less Tax Cap	<u>1,211,144</u>		
Total Deductions			<u>34,253,221</u>
<b>Net Taxable Value</b>		<b>\$</b>	<b>193,485,972</b>
Rate per \$100 Valuation			<u>1.07000</u>
<b>Tax Levy</b>		<b>\$</b>	<b>2,070,300</b>
Percent of Collection			100.00%
<b>Estimated Current Tax Collections</b>		<b>\$</b>	<b><u>2,070,300</u></b>

## PROPOSED TAX DISTRIBUTION

	Rate	% of Total	Collections
GENERAL FUND (M&O)	0.78497	73.4%	1,518,807
DEBT SERVICE (I&S)	<u>0.28503</u>	<u>26.6%</u>	<u>551,493</u>
<b>TOTAL ALL FUNDS</b>	<u><u>1.07000</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 2,070,300</u></u>



**2019-2020**

May	28 - 31	<b>Tuesday thru Friday</b> - Staff to prepare budget worksheets
May	31	<b>Friday</b> - Staff to have budget worksheets to the departments
May 31 - June	6	<b>Friday thru Thursday</b> - Department heads work on proposed budget then return to City Secretary; Revenue projections - City Manager and City Secretary
June	7 - 14	<b>Friday thru Friday</b> - Department head, City Manager, City Secretary and Asst. City Secretary review proposed budget
June	17 - 28	<b>Monday thru Friday</b> - Staff to compile/complete budget for City Commission budget workshop
July	2	<b>Tuesday</b> - City Commission sets Budget Workshop for July 25th
July	5	<b>Friday</b> - Staff to deliver budget proposal to City Commissioners for budget workshop
July	22	<b>Monday</b> - Post Notice of Budget Workshop
July	25	<b>Thursday</b> - Budget Workshop
August	1 & 8	<b>Thursdays</b> - Notice of Public Hearing on Tax Increase to Breckenridge American, (publish August 7th and 14th) <b>(August 2nd &amp; 9th confirm notice is ready to publish)</b>
August	2	<b>Friday</b> - City Manager to file 2019-2020 budget with City Secretary. (Before the 30th day before the date the City Commission adopts tax rate ordinance)
August	6	<b>Tuesday</b> - City Commission sets 2 Public Hearings on Tax Increase on August 20th and 27th, and 1 Public Hearing to consider Budget on September 3rd (For the Budget the City Commission shall set hearing for date occurring after the 15th day after the date the proposed budget is filed with City Secretary but before date the City Commission passes tax ordinance.)
August	8	<b>Thursday</b> - Notice of Public Hearing to consider the 2019-2020 Budget to Breckenridge American (publish August 14th) <b>(August 9th confirm notice is ready to publish)</b>
August	20	<b>Tuesday - Special called meeting</b> - Public Hearing - Taxes
August	27	<b>Tuesday - Special called meeting</b> - Second Public Hearing - Taxes
September	3	<b>Tuesday - Regular meeting</b> - General Budget Public Hearing (The City Commission shall set hearing for date occurring after the 15th day after the date the proposed budget is filed with City Secretary but before the date the City Commission passes tax ordinance). Pass Ordinance adopting 2019-2020 Budget. Pass Ordinance adopting 2019 Tax Rate (Must be adopted at least 30 days after Budget is filed with City Secretary, but after date City Commission holds hearing on Budget)



**Introduction**

The City Commission and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

**Basis of Accounting/Budgeting**

- 1 The budget is developed on a cash basis while the governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgements, are recognized when payment is due.

**Balanced Budget**

- 1 The Charter requires the City Manager to prepare a budget for the City Commission by the first day of August annually.
- 2 The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.

**Revenues**

- 1 Revenues are budgeted based on historical trends and underlying assumptions.
- 2 Property Taxes - The property tax rate will be set at the rate required to support funding of General Fund expenditures and debt service requirements. Property taxes are based on the certified appraisal role provided by the Central Appraisal District.
- 3 Rates, Fees and Charges for Service - Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
- 4 Sales Tax - Sales taxes are budgeted conservatively based on current estimates and trends. The City collects sales tax at a 2% rate with 1% going to the General Fund, .5% to economic development, .25% to street maintenance, and .25% to reducing ad valorem taxes.

**Expenditures**

- 1 Funding for Current Service Levels - Maintaining current service levels will be the first priority for funding. Expenditures will be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance. Corrective actions will be taken to avoid operating deficits through hiring and purchasing freezes. Purchasing will be accomplished through competitive bidding and "best practices".
- 2 Infrastructure and Equipment - The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
- 3 Equipment Replacement Fund - An equipment replacement fund will be maintained for the orderly replacement of the City fleet. The basis for transferring funds to the Equipment Replacement Fund will be the depreciation of vehicles and equipment in each fund.
- 4 Medical Insurance - The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.

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Fiscal Year 2019-2020

5 Retirement - The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.

6 The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

**Cash Management**

1 The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.

2 The City will aggressively pursue revenue collection.

**Capital Improvements/Debt Issuance**

1 Debt will be incurred for capital improvements only and will not be used for operating expenditures.

2 Capital expenditures are defined as improvements lasting more than 20 years.

3 The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.

4 The City will develop and follow financial policies that will maintain excellent credit ratings.

5 The City will prepare, publish and distribute an official statement for each debt issue.

**Fund/Cash Balances**

1 Governmental funds report the difference between their assets and liabilities as fund balance. In accordance with GASB No. 54, the City classifies fund balances in the governmental funds as non-spendable, restricted, committed, assigned, or unassigned.

2 The fund balance or cash balance in all operating funds will be maintained at not less than two (2) months of operating expenditures.

**Amending Budget**

1 The Budget is approved by the City Commission at the fund level. After approval, the budget may be amended as follows:

- Adjustments by the City Commission
  - Increases or decreases in total appropriations
  - Transfers between funds
- Adjustments by Management
  - Transfers between departments or accounts

2 Budget adjustments are generally made at mid-year and end of year

**Debt Reserves**

1 The City will maintain an interest and sinking fund for each debt issue in an amount not less than the average annual debt service of outstanding debt.

**Financial Reporting**

1 The Charter requires an audit to be conducted annually

**GENERAL INFORMATION**

Considering the current global economic conditions concerning trade wars, the political climate, and oil industry ups and downs, there is concern about the validity of this projection. The price of oil and gas is fluctuating, property taxes remain level as well as sales taxes. For the purposes of this projection, assumptions will be made that historical trends, tempered by information known to affect financial data, will be used.

**BASELINE ASSUMPTIONS**

- Future-year projections calculated using 2019-20 Estimated as baseline
- Current levels of service assumed throughout the projection period
- Major revenues projected using trend analysis adjusted for known information
- Major expenditures projected based on no raises, insurance increases at 10%, CPI of 3%

**REVENUE CONSIDERATIONS**

- Property Taxes – Property tax rates for Breckenridge have been trending downward from \$1.04 in 2016 to \$1.0365 in 2017 to \$1.02 in 2018. Due to unplanned expenditures to help the community retain the hospital and because of the state restricting the city's ability to raise tax revenue, the tax rate has been increased to \$1.07 for 2019. For future years, rate will remain at \$1.07 with trended increases in valuations. Total property values declined in 2016, 2017, 2018, and again in 2019.
- Sales Taxes – Sales taxes remained flat in 2017-18. Future years projections will follow historical trend with adjustment for 380 agreement
- Franchise Fees – Franchise fees have increased 5.23% over the last four years with utility rate increases from the providers. Future projections will follow historical trends
- Oil and Gas Industry – Stephens County, therefore Breckenridge, is directly impacted by the oil and gas industry. Appraisal values in the city, county, school district, and hospital district increased for oil and gas valuations. Breckenridge appraisal values for oil and gas increased by \$1,292,191 and personal property decreased by \$658,642.
- Stock Market/North Korea/Russia/China/Iran/Pre-Election Issues – The stock market has been up and down based on trade war speculation, and concern remains regarding the impacts of market corrections. North Korea, Russia, China, Iran, oil and gas fluctuations, and pre-election issues make it difficult to generate financial projections with any degree of confidence.
- Transfers – Transfers from the utility funds will decrease in 2019-20 to \$680,000. The City has adopted the policy that each fund should be self-supporting; therefore, taxes, rates, and fees have been adopted in each fund to achieve that policy goal. Future projections will maintain transfers at \$500,000.

**EXPENDITURE CONSIDERATION**

- Personnel – No new personnel are included in the projections. Future health insurance costs are difficult to project due to uncertainty caused by Congress. For planning purposes, 10% is used for the next three years.
- Supplies, Contractual Services, Sundry – An inflationary rate of 3% is being used for the next three years
- Capital Outlays – No capital outlays are projected past 2019-20. Any capital outlays will be reviewed and approved individually by the City Commission
- Transfers - Transfers to Equipment Replacement Fund are based on depreciation schedules. Equipment Replacement transfers will be made in 2019-20, and will be included going forward.

**ISSUES**

- Aging Infrastructure – Water lines, some dating back to the 1920s, continue to cause high water loss, high overtime, high maintenance costs, and high street repair costs. Two projects were begun in 2014-15 to repair some of the worst lines. The Wastewater Treatment Plant and the Parks Street project will be completed by year-end 2019. The Texas Department of Transportation is replacing aging water and sewer infrastructure in two state highways running through town. The Water Treatment Plant rehab was completed in 2017. The inflow/infiltration problem related to the sewer collection system has yet to be addressed.
- Aging Vehicles and Equipment – An evaluation of vehicles and equipment in 2013-14 showed that 66% of the fleet was fully depreciated or past its useful life. An equipment replacement fund was established to fund annual replacement based on depreciation schedules. Future projections include annual funding for vehicle and equipment replacement.
- Debt Levels – Over the last five years the City has acquired \$10.2 million of new debt to address aging infrastructure problems, but paid off two debt issues in 2017-18.
- Economic Growth – A new Wal-Mart building and four new businesses moving into the old, remodeled Wal-Mart facility have improved the tax base and are providing additional sales taxes. The new Resource Care medical facility has been completed. An oil-field housing manufacturer has moved into the industrial park with the promise of 200 new jobs by next year. The decline in the oil and gas industry has negatively impacted the region over the last three years.

**CONCLUSION**

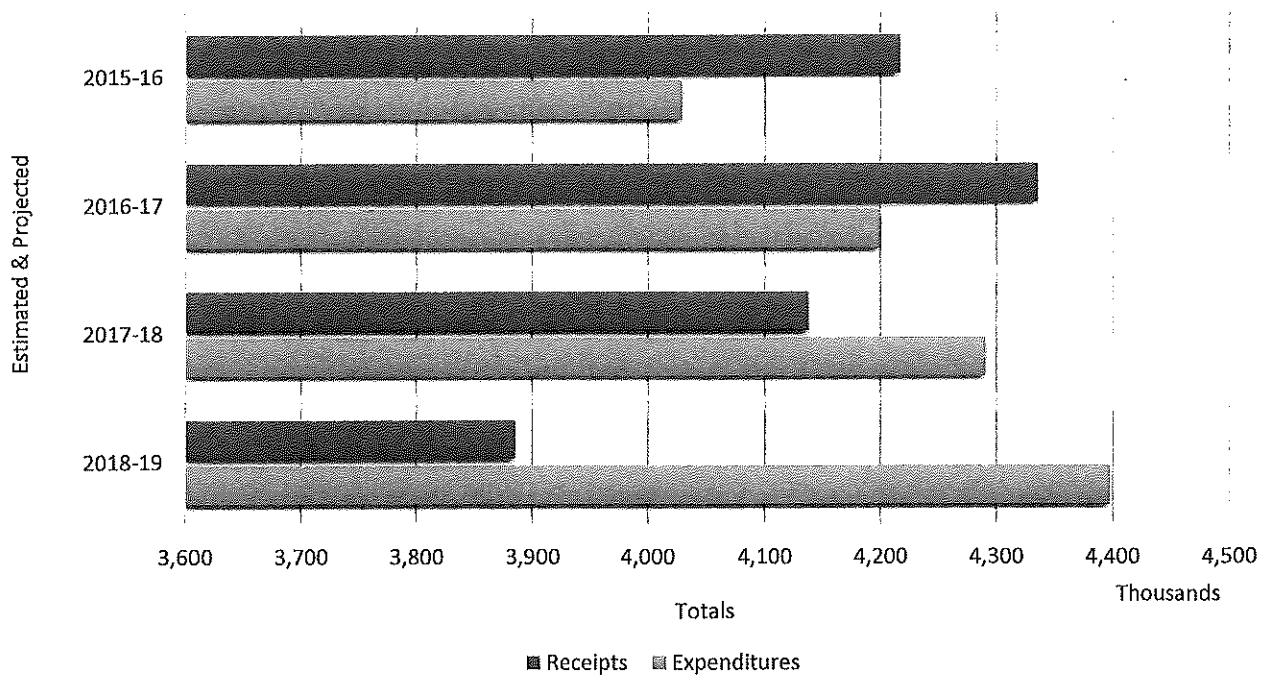
- The declining fund balances reflect inadequate revenues for the service levels provided. Reductions in service levels may need to be considered going forward. The major capital projects will be completed by the end of 2019 which should allow the City to begin re-building reserves as some of the projects required matching funds which had to be taken from operations and reserves. The hospital will continue to be a major concern.

## CITY OF BRECKENRIDGE

## GENERAL FUND THREE-YEAR FORECAST

	Estimated 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022
<b>Beginning Fund Balance</b>	<b>\$ 134,829</b>	<b>\$ 188,129</b>	<b>\$ 135,814</b>	<b>\$ (152,199)</b>
<b>Receipts</b>				
Taxes	2,607,100	2,744,600	2,772,046	2,799,766
License & Permits	15,800	15,900	16,059	16,220
Charges For Services	174,200	164,900	166,549	168,214
Franchise Fees	461,000	461,000	465,610	470,266
Fines & Penalties	45,600	47,600	48,076	48,557
Grants/Intergovernmenta	15,500	-	-	-
Other	33,300	33,600	33,936	34,275
Other Financing Sources	730,000	680,000	500,000	500,000
<b>Total Receipts</b>	<b>4,082,500</b>	<b>4,147,600</b>	<b>4,002,276</b>	<b>4,037,299</b>
<b>Expenditures</b>				
Personnel	2,690,900	2,744,300	2,807,280	2,870,260
Supplies	237,800	243,500	250,805	258,329
Repair & Maintenance	37,200	38,600	39,758	40,951
Contractual Services	659,800	766,715	789,716	813,408
Sundry	357,100	350,800	361,324	372,164
Rentals & Leases	39,400	40,200	41,406	42,648
Capital Outlay	7,000	15,800	-	-
<b>Total Exp</b>	<b>4,029,200</b>	<b>4,199,915</b>	<b>4,290,289</b>	<b>4,397,760</b>
<b>Ending Fund Balance</b>	<b>\$ 188,129</b>	<b>\$ 135,814</b>	<b>\$ (152,199)</b>	<b>\$ (512,660)</b>

## General Fund Three-Year Forecast



**CITY OF BRECKENRIDGE****PROPERTY TAX ASSESSMENTS/COLLECTIONS****FISCAL YEAR 2019-2020****Property Tax Assessments**

<b>Tax Roll</b>	<b>Basis</b>	<b>Land &amp; Investment</b>	<b>Personal Property</b>	<b>Less Exemptions</b>	<b>Net Assessed</b>
2010	100%	166,484,717	28,499,790	(16,804,148)	178,180,359
2011	100%	158,428,174	31,384,590	(16,436,372)	173,376,392
2012	100%	175,079,309	35,020,360	(22,537,920)	187,561,749
2013	100%	186,867,844	33,456,640	(27,248,496)	193,075,988
2014	100%	201,958,240	38,812,630	(36,750,863)	204,020,007
2015	100%	195,073,240	43,046,900	(35,009,170)	203,110,970
2016	100%	195,092,701	33,695,100	(36,262,551)	192,525,250
2017	100%	195,259,824	34,546,080	(37,157,596)	192,648,308
2018	100%	192,100,884	33,789,762	(35,354,564)	193,665,686
2019	100%	192,363,871	33,131,120	(34,253,221)	193,485,972

**Property Tax Collections**

<b>FY</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>Current Collections</b>	<b>% Collected</b>	<b>Delinquent Collections</b>	<b>% Collected</b>	<b>Total Collections</b>	<b>% Collected</b>
2008	0.9599	1,468,640	1,361,968	92.74%	84,648	5.76%	1,446,616	98.50%
2009	0.9561	1,554,645	1,377,113	88.58%	71,814	4.62%	1,448,927	93.20%
2010	0.93	1,656,972	1,524,688	92.02%	95,073	5.74%	1,619,761	97.75%
2011	1.0473	1,815,771	1,490,140	82.07%	300,833	16.57%	1,790,973	98.63%
2012	1.01	1,894,374	1,504,305	79.41%	383,438	20.24%	1,887,743	99.65%
2013	0.89	1,718,376	1,307,736	76.10%	375,752	21.87%	1,683,488	97.97%
2014	0.86183	1,758,306	1,292,312	73.50%	412,749	23.47%	1,705,061	96.97%
2015	0.94	1,909,243	1,333,256	69.83%	496,688	26.01%	1,829,944	95.85%
2016	1.04	2,002,263	1,520,051	75.92%	357,419	17.85%	1,877,470	93.77%
2017	1.0365	1,996,800	1,464,732	73.35%	446,701	22.37%	1,911,433	95.72%

**CITY OF BRECKENRIDGE**  
**FISCAL YEAR 2019-2020**

**SALES TAX COLLECTIONS/FRANCHISE FEES**

**Sales Tax Collections**

	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>
October	122,118	138,572	135,998	163,718	135,850	141,686	134,775
November	142,336	158,681	139,911	193,652	182,112	158,006	164,459
December	117,357	139,286	150,525	173,208	132,519	125,040	123,951
January	123,516	131,827	153,369	174,644	126,406	125,004	133,932
February	145,754	189,677	170,578	186,037	164,090	165,646	179,544
March	147,486	131,535	140,765	131,230	109,873	118,743	146,201
April	128,270	124,438	139,133	123,503	121,295	99,522	121,130
May	144,801	159,356	173,674	162,429	151,311	149,615	160,330
June	132,219	153,722	160,433	138,751	122,733	125,874	140,041
July	134,443	132,449	170,428	135,106	131,753	148,407	153,161
August	137,011	160,606	175,776	175,947	154,436	159,775	160,277
September	155,049	137,276	144,358	163,834	126,096	141,939	141,923
<b>TOTAL</b>	<b>1,630,360</b>	<b>1,757,425</b>	<b>1,854,948</b>	<b>1,922,059</b>	<b>1,658,474</b>	<b>1,659,257</b>	<b>1,759,724</b>

**Franchise Fees**

<b>Utility Company</b>	<b>2015-16</b>	<b>Yr. Incr</b>	<b>2016-17</b>	<b>Yr. Incr</b>	<b>2017-18</b>	<b>Yr. Incr</b>	<b>2018-19</b>
Electric	292,495	3.46%	302,603	4.14%	315,138	-1.63%	310,000
Garbage	7,488	40.06%	10,488	165.27%	27,822	-2.95%	27,000
Gas	50,419	9.75%	55,334	13.09%	62,577	-4.12%	60,000
Telecommunications	30,657	-10.52%	27,433	-5.21%	26,003	3.83%	27,000
Cable	33,928	-9.03%	30,863	-7.95%	28,409	-1.44%	28,000
<b>TOTAL</b>	<b>414,987</b>	<b>2.83%</b>	<b>426,721</b>	<b>7.79%</b>	<b>459,949</b>	<b>-1.73%</b>	<b>452,000</b>
<b>4 Yr. Avg.</b>						<b>5.23%</b>	

**CITY OF BRECKENRIDGE**  
**FISCAL YEAR 2019-2020**

**PRINCIPAL TAX PAYERS/EMPLOYERS**

PRINCIPAL TAX PAYERS			
TAXPAYER	TYPE OF BUSINESS	2019 ASSESSED VALUATION	% OF TOTAL ASSESSED VALUATION
Walmart Real Estate Business Trust	Commercial Real Estate	\$ 4,458,700	2.32%
Oncor Electric Delivery	Electric Utility	3,755,140	1.95%
Walmart Stores Texas LP	Discount Store	3,289,230	1.71%
Deere Credit Inc	Oil Field Leasing	3,133,980	1.63%
Jonell Filtrations MFG	Manufacturer	2,406,000	1.25%
Action 49 Junction I LLC	Commercial Real Estate	2,229,920	1.16%
First National Bank	Banking	1,924,030	1.00%
Jonell Filtrations MFG		1,923,470	1.00%
New Vision	Manufacturing	1,733,730	0.90%
Jaisai Hospitality, LLC	Hotel/Motel	1,605,414	0.83%
<b>TOTAL</b>		<b>\$ 26,459,614</b>	<b>13.73%</b>
PRINCIPAL EMPLOYERS			
Employer	Industry	# of Employees	
Breckenridge ISD	School District	233	
TDJC - Walker Sayle Unit	State Prison	150	
Stephens Memorial Hospital	County Hospital	144	
Jonell Filtration Pdts., Inc.	Filters	143	
Wal-Mart	Discount Store	130	
Bridgeport Manufacturing, Inc	Manufacturing	76	
Breckenridge, City of	Municipality	72	
Dye, R.E., Mfg. Company	Aircraft Components	62	
Raydon Construction	Construction	54	
Villa Haven Nursing Center	Nursing Facility	44	



## CITY OF BRECKENRIDGE

## MISCELLANEOUS STATISTICAL DATA

As of September 30, 2019

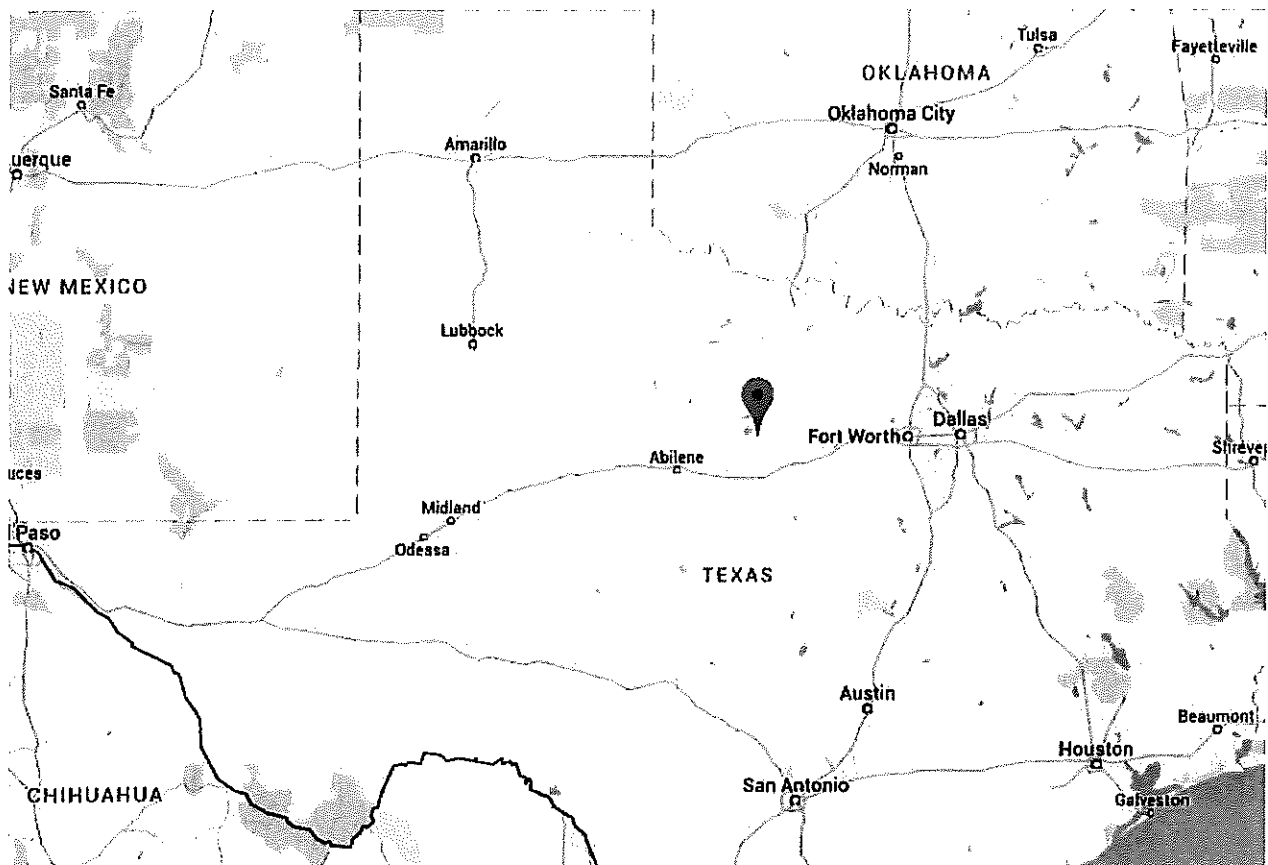
<b>DATE OF INCORPORATION</b>	1876	<b>ENTERPRISES:</b>	
Charter Adopted	1954	Number of Water Customers	2,580
Charter Amended	2017	Average Daily Consumption (million gallons/day-water plant)	0.66 MGD
<b>FORM OF GOVERNMENT</b>		Plant Capacity (million gallons/day)	3.4 MGD
Commissioner/Manager		Miles of Water Mains	75 Miles
		Number of Fire Hydrants	332
<b>Area:</b>	4.2 Square Miles	<b>EMPLOYEES:</b>	
Mile of Streets	67.46 Miles	Full-time as of 09/30/19	67
Miles of Storm Sewer	60 Miles		
Miles of Sanitary Sewer	7 Miles		
Number of Street Lights	467		
<b>ELEVATION</b>	1202 Feet	<b>ELECTIONS:</b>	
<b>PUBLIC SAFETY:</b>		Number of registered voters:	
Number of Employees:		City wide	3,037
Police	12	Number of votes cast in:	
Fire	10	City Officers Election (May of 2018)	291
		Percent of registered voters voting in:	
		City Officers Election (May of 2018)	9.6%
<b>RECREATION:</b>			
Number of Parks & Lake Daniels	3	Election for Mayor and Places 1 & 2 are held in even numbered years; Election for Places 3 & 4 are held in odd numbered years.	
Number of Playgrounds	3		
Number of swimming Pools	1		
<b>EDUCATION: Breckenridge ISD</b>		<b>POPULATION STATISTICS</b>	
Number of Schools:		<b>Census</b>	
Elementary	3	2000	5,868
Junior High	1	2010	5,780
High	1	2020 (preliminary)	5,440
Number of Admn. Personnel	13		
Number of Teachers	120	<b>UNEMPLOYMENT</b>	
Number of Students	1,460	2013	5.1%
		2014	4.5% (Texas) 5.5%
<b>DEMOGRAPHIC - RACE (2019)</b>		2015	4.0% (Texas) 4.4%
White	68.4%	2016	4.9% (Texas) 4.5%
Some Other Race	28.5%		
Two or More Races	0.2%	<b>COST OF LIVING INDEX (2019)</b>	
Black	2.1%	Breckenridge	75.2
Asian	0.3%	U.S. Average	100.0

### History of Breckenridge

In 1858, many years before it came into existence, the town of Breckenridge was provided for legally as the County Seat of Buchanan County (changed to Stephens County in 1861). The Buchanan Trading Post and Picketville were sites occupied prior to the establishment of the town Breckenridge in 1876. The town was incorporated in 1919 with the first charter adopted in 1954. Water has always been a major concern in Breckenridge/Stephens County where underground cisterns were the main source of water until the oil boom in 1920. The water was always considered of inferior quality as salt water and oil "slicks" were often encountered upon drilling. In 1921 the first pipeline bringing water to town was built ten miles long carrying water from the Clear Fork of the Brazos River at the Crystal Falls diversionary dam. Fifty miles of pipe were also laid in the distribution system at that time.

During the 1880's and 1890's Breckenridge was an agriculturally based economy of cattle and farming. In the period of 1916 and 1917 the Ranger oil boom changed life forever in the part of rural West Texas. By 1920 the oil boom had reached Breckenridge and, like many other oil field towns, attracted a host of unsavory characters, but also young men with families, doctors, lawyers, and business men representing industry and commercial interest as well. Before long civic improvements began in the form of paving, schools, fire departments, churches, and a YMCA, built in 1923, which still stands today. The oil boom changed everything. The estimated population of Breckenridge in 1920 was 1,500. In 1921, a year later, it was estimated to be 30,000. Breckenridge was a rough place to live for a while, but soon the community leaders had the town well organized. Unlike some towns, Breckenridge allowed drilling within the city limits. One article in 1920 noted that "....175 wells completed and being drilled and not one dry hole has yet been encountered."

Today, Breckenridge is the only incorporated city in Stephens County with a population of 5,780.



**ORDINANCE NO. 19-13**

**AN ORDINANCE ADOPTING THE BUDGET AND APPROPRIATED  
RESOURCES FOR THE BUDGET YEAR BEGINNING ON OCTOBER  
1, 2019 AND ENDING ON SEPTEMBER 30, 2020.**

**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF  
BRECKENRIDGE, TEXAS:**

Section 1. That the budget estimate of the revenues and expenditures for the City of Breckenridge, Texas, as prepared by the City Manager and approved by the City Commission for the fiscal year beginning on October 1, 2019 and ending on September 30, 2020, be and is hereby adopted as the budget for such fiscal year.

Section 2. That the sum of \$4,199,915 is hereby appropriated out of the General Fund as follows:

For Maintenance & Operating	\$4,199,915
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Section 3. That the sum of \$1,773,100 is hereby appropriated out the Water Fund as follows:

For Maintenance and Operating	\$1,773,100
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Section 4. That the sum of \$883,300 is hereby appropriated out of Wastewater Fund as follows:

For Maintenance & Operating	\$883,300
-----------------------------	-----------

Section 5. That the sum of \$799,200 is hereby appropriated out of Sanitation Fund as follows:

For Maintenance & Operating	\$799,200
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Section 6. That the sum of \$9,300 is hereby appropriated out of Trade Days Fund.

Section 7. That the sum of \$1,000 is hereby appropriated out of the Fire Department Special Fund.

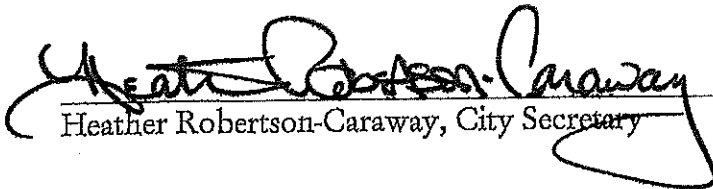
Section 8. That the sum of \$17,000 is hereby appropriated out of the Cemetery Trust Fund.

- Section 9. That the sum of \$186,600 is hereby appropriated out of the Equipment Replacement Fund.
- Section 10. That the sum of \$772,600 is hereby appropriated out of the Street Maintenance Sales Tax Fund.
- Section 11. That the sum of \$10,000 is hereby appropriated out of the Breckenridge Park Fund.
- Section 12. That the sum of \$51,300 is hereby appropriated out of the Capital Improvement Project Fund.
- Section 13. That the sum of \$464,600 is hereby appropriated out of the General Debt Service Fund.
- Section 14. That the sum of \$0 is hereby appropriated out of the Revenue Debt Service Fund.
- Section 15. That this ordinance be in full force and effect from and after its adoption.

PASSED, APPROVED AND ADOPTED BY THE CITY COMMISSION THIS 3<sup>rd</sup> DAY OF SEPTEMBER 2019.

  
\_\_\_\_\_  
Bob Sims, Mayor

ATTEST:

  
\_\_\_\_\_  
Heather Robertson-Caraway, City Secretary



ORDINANCE NO. 19-14

AN ORDINANCE LEVYING A MAINTENANCE AND OPERATING  
TAX RATE AND A DEBT TAX RATE FOR THE CITY OF  
BRECKENRIDGE, TEXAS, FOR THE TAX YEAR 2019.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF  
BRECKENRIDGE, TEXAS:

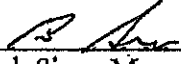
Section 1. We, the City Commission of the City of Breckenridge, Texas, do hereby levy or  
adopt the tax rate of \$100 valuation for this city for tax year 2019 as follows:

For the General Fund Maintenance & Operation	\$ 0.78497
General Fund Debt Service	\$ 0.28503
TOTAL LEVY	\$ 1.07000

Section 2. That the City Tax Assessor and Collector of the City of Breckenridge is  
hereby directed to assess for the 2019 tax year the rates and amounts  
herein levied, and when such taxes are collected, to distribute the  
collections in accordance with the ordinance.

Section 3. That this ordinance be in full force and effect from and after its adoption.

PASSED AND APPROVED this the 3<sup>rd</sup> day of September 2019.

  
\_\_\_\_\_  
Bob Sims, Mayor

ATTEST

  
\_\_\_\_\_  
Heather Robertson-Caraway, City Secretary



## ORDINANCE NO. 19-15

**AN ORDINANCE OF THE CITY OF BRECKENRIDGE, TEXAS, REPEALING AND REPLACING ORDINANCE NO. 18-11; ESTABLISHING A GENERAL FEE SCHEDULE FOR THE CITY OF BRECKENRIDGE; INCLUDING REVISED RATES FOR SOLID WASTE COLLECTION SERVICES; PROVIDING AN OPEN MEETINGS CLAUSE; ESTABLISHING A REVENUE DEFICIT SURCHARGE ON ALL UTILITY ACCOUNTS; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to its contract with Republic Services of Abilene for solid waste collection, the City has already published revised rates which were effective as of August 1, 2019, but those revised rates have not yet been incorporated into the City Fee Schedule;

**WHEREAS**, the City Commission wishes to adopt a monthly revenue deficit surcharge of \$7.50 to be applied to every utility account to help cover revenue deficits within the water fund.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:**

- I. **Repeal.** Ordinance No. 18-11, adopted on October 2, 2018, is, hereby repealed. All other ordinances or parts of ordinances in conflict herewith shall be and are hereby repealed to the extent of such conflict.
- II. **Enactment.** Ordinance No. 19-15 shall be the Fee Schedule Ordinance of the City of Breckenridge and shall establish all fees under the Breckenridge Code of Ordinances.

\*\*\*\*\*

### **Fee Schedule of the City of Breckenridge, Texas Effective October 14, 2019**

#### **I. Chapter 4 - Animals and Fowl**

- |     |   |  |
|-----|---|--|
| (A) | <u>Permit for Selling, Grooming, Breeding, or Boarding of Dogs (Sec. 4-14):</u>             | \$75.00 per year                           |
| (B) | <u>Dog License Fee (Sec. 4-20):</u>   | \$10.00 per year                           |
| (C) | <u>Impoundment Fees (Sec. 4-31):</u>  |  |
|     | (1) Impounded dog, cat, or fowl:  |  |
|     | (a) Pound Fee:  | \$15.00 per animal or fowl                 |
|     | (b) Board Fee:  | \$10.00 per 24-hour period or part thereof |
|     | (c) Impounded dog without City License:   | \$25.00                                    |
|     | (d) The cost of any vaccinations or veterinary care provided to the animal while impounded: | \$25.00 Minimum                            |

- (2) All other impounded animals:
- (a) Pound Fee: \$20.00 per animal
  - (b) Board Fee: \$15.00 per 24-hour period or part thereof
  - (c) The cost of any vaccinations or veterinary care provided to the animal while impounded: \$25.00 Minimum
- (D) Dangerous Dog Registration Fee (Sec 4-40): \$50.00 per year

## II. Chapter 5 - Buildings and Structures

- (A) Building Permits (Sec. 5-3):
- (1) New Construction: \$50.00 plus \$0.05 per square foot
  - (2) Remodel - Residential: \$50.00
  - (3) Remodel - Commercial: \$50.00 plus \$0.05 per square foot
  - (4) Sign, Fence, and Window: \$40.00
- (B) Demolition Permits (Sec. 5-4): \$100.00 plus insurance
- (C) Electrical Permits (Sec. 5-37):
- (1) Residential: \$40.00
  - (2) Commercial: \$40.00 plus \$0.05 per square foot
  - (3) Re-inspection Fee: \$25.00 per trip
  - (4) Meter Upgrade: \$75.00
- (D) Permit to Move Building (Sec. 5-51): \$50.00
- (E) Plumbing Permits and Inspections (Sec. 5-60.1):
- (1) Residential: \$40.00
  - (2) Commercial: \$40.00 plus \$0.05 per square foot
  - (3) Re-inspection Fee: \$25.00 per trip
  - (4) Inspections outside of normal business hours: Not available
  - (5) Inspections - no fee is specifically indicated: \$20.00 per hour (1/2 hour minimum)
  - (6) Additional plan review required by changes, additions, or revisions to approved plans: \$20.00 per hour (1/2 hour minimum)
- (F) Gas Permits and Inspections (Sec. 5-61.1):
- (1) Permit: \$40.00
  - (2) Re-inspection Fee: \$25.00 per trip
  - (3) Inspections outside of normal business hours: Not available
- (G) Mechanical Permits and Inspections (Sec. 5-100):
- \*For installation of heating, ventilating, refrigeration, or air conditioning systems
- (1) Residential: \$40.00
  - (2) Commercial: \$40.00 plus \$0.05 per square foot
  - (3) Re-inspection Fee: \$25.00 per trip

### III. Chapter 9 - Fire Protection and Prevention

- (A) Fire Sprinkler Permits (Sec. 9-9): \$40.00

### IV. Chapter 10 - Garbage, Trash, Weeds and Other Wastes

- (A) Administrative Sanitation Fee: \$4.00

- (B) Trash Rate Codes:

(RI = Residential Inside City Limits, CI = Commercial Inside City Limits, RO = Residential Outside City Limits, CO = Commercial Outside City Limits)

TDCJ		\$5,767.85		T14 - CI	3 Poly Carts	2x's Weekly	\$70.54
T1 - RI	1 Poly Cart	\$14.02		T15 - CI	1/5 Yard	1x Weekly	\$45.73
T2 - RI	2 Poly Carts	\$21.03		T16 - CI	3 Yard	1x Weekly	\$84.80
T3 - RI	3 Poly Carts	\$28.04		T17 - CI	3 Yard	2x's Weekly	\$150.27
T4 - CI	1 Poly Cart	\$27.47		T18 - CI	3 Yard	3x's Weekly	\$210.33
T5 - CI	2 Poly Carts	\$41.20		T19 - CI	3 Yard	4x's Weekly	\$281.33
T6 - CI	3 Poly Carts	\$54.94		T20 - CI	3 Yard	5x's Weekly	\$351.48
T7 - RO	1 Poly Cart	\$14.02		T21	1/5 Yard	Delivery/Removal	\$45.15
T8 - RO	2 Poly Carts	\$21.03		T22	3 Yard	Delivery/Removal	\$45.15
T9 - RO	3 Poly Carts	\$28.04		T23	3 Yard	Extra Pick-up	\$45.15 per occur.
T10 - CO	1 Poly Cart	\$27.47		T24	1/5 Yard	Extra Pick-up	\$38.70 per occur.
T11 - CO	2 Poly Carts	\$41.20		T25	1 Poly Cart	Delivery/Removal	\$26.88 per occur.
T12 - CO	3 Poly Carts	\$54.94		T26 - CI	2 Poly Carts	2x's Weekly	\$52.90 per occur.
T13 - CI at RI rate	1 Poly Cart	\$14.02		T27 - CO	1/5 Yard	2x's Weekly	\$91.46

- (C) Convenience Station - Disposal Fee (Sec. 10-40):

- (1) Per Cubic Yard: \$21.50  
 (2) Less than one (1) Cubic Yard: \$7.00 Minimum\*  
 \*Appropriate Fee for portion on 1 Cubic Yard

### V. Chapter 13 - Occupational Licenses and Regulations

- (A) Permit Fee for Shows, Circuses, etc. (Sec. 13-3): \$50.00 per day

- (B) Peddler License Fees (Sec. 13-65):

- (1) Peddler or Solicitor:  
 (a) Application Fee: \$30.00  
 (b) License Fee: \$35.00  
 (2) Itinerant Vendor:  
 (a) License Fee: \$250.00



- |     |                      |         |
|-----|----------------------|---------|
| (3) | Canvasser:           |         |
|     | (a) Application Fee: | None    |
|     | (b) License Fee:     | None    |
| (4) | Mobile Food Vendor:  |         |
|     | (a) Application Fee: | \$25.00 |

#### **VI. Chapter 14 - Offenses and Miscellaneous Provisions**

- |     |  |         |
|-----|--|---------|
| (A) | <u>Sport Shooting Range Application Fee (Sec. 14-2):</u> | \$25.00 |
|-----|--|---------|

#### **VII. Chapter 17 - Streets and Sidewalks**

- |     |  |  |
|-----|--|--|
| (A) | <u>Permit for Network Nodes (Sec. 17-77):</u>      | \$500.00 for up to 5 Nodes*<br>\$250.00 each Node after 5* |
| (B) | <u>Permit for Node Support Poles (Sec. 17-77):</u> | \$1,000.00*  |

*\*These fees shall only be changed pursuant to Chapter 284 of the Texas Local Government Code.*

- |     |   |  |
|-----|---|--|
| (C) | <u>Public Right-of-Way Fees (Sec. 17-78):</u> |  |
| (1) | Transport Facilities:                         | \$28.00 per Node in Right-of-Way per month** |
| (2) | Network Nodes:                                | \$250.00 per Node per year**                 |
| (3) | Use of Service Poles:                         | \$20.00 per Pole utilized, per year**        |

*\*\*These fees may be increased annually by an amount equal to one-half of the annual change in the consumer price index, as per Section 284.054 of the Texas Local Government Code. Any other changes shall only be made pursuant to Chapter 284 of the Texas Local Government Code.*

#### **VIII. Chapter 21 - Water and Sewers**

- |     |                                |            |
|-----|--------------------------------|------------|
| (A) | <u>Water Taps (Sec. 21-1):</u> |            |
| (1) | 3/4 inch:                      | \$800.00   |
| (2) | 1 inch:                        | \$1,000.00 |
| (3) | 1 1/2 inch:                    | \$1,400.00 |
| (4) | 2 inch:                        | \$1,800.00 |
| (B) | <u>Sewer Taps (Sec. 21-1):</u> |            |
| (1) | 4 inch:                        | \$850.00   |
| (2) | 6 inch:                        | \$900.00   |
| (3) | 8 inch:                        | \$1,000.00 |

- |     |   |          |
|-----|---|----------|
| (C) | <u>Minimum Security Deposit (Sec. 21-11):</u> |          |
| (1) | Customers in good standing:                   | \$160.00 |

*At least two times the minimum rate for single-family residential homes within the City limits.*

- (2) Customers with 2 or more disconnects within a 12 month period: \$320.00
- (3) If, in the judgement of the city secretary, the minimum security deposit shall be insufficient to insure the city against loss due to nonpayment of a final bill as a result of a customer's use of water above the normal use or based on the payment history, then such customer shall be required to make a deposit in an amount which in the judgement of the city secretary will be sufficient to insure the city against loss due to nonpayment of final bill.

(D) Water Rate Schedule (Sec. 21-12):

	<i>Inside City Limits</i>	<i>Outside City Limits</i>
(1) <i>Residential Single Family:</i>		
First 2,000 gallons (minimum):	\$22.75	\$45.50
Next 3,000 gallons, per thousand:	\$5.40	\$10.80
Next 5,000 gallons, per thousand:	\$5.85	\$11.70
Next 10,000 gallons, per thousand:	\$6.80	\$13.60
Over 20,000 gallons, per thousand:	\$7.80	\$15.60
(2) <i>Commercial and Apartments:</i>		
First 2,000 gallons (minimum):	\$30.00	\$60.00
Next 3,000 gallons, per thousand:	\$5.40	\$10.80
Next 5,000 gallons, per thousand:	\$5.85	\$11.70
Next 10,000 gallons, per thousand:	\$6.80	\$13.60
Over 20,000 gallons, per thousand:	\$7.80	\$15.60
(3)	Add \$4.25 or \$8.50 to the minimum charge for each additional family, apartment or house over two (2) allowed for \$30.00 or \$60.00 minimum that is connected to the same meter.	
(4) <i>Texas Department of Criminal Justice - Walker Sayle Unit:</i>		
per one thousand gallons:		\$8.60
(5) <i>High Mesa Water Company:</i>		
First 2,000 gallons (minimum):		\$45.50
2,001 gallons and over, per one thousand gallons:		\$6.00
(6) <i>Plant Water:</i>		
per one thousand gallons:		\$9.50

(E) Delinquent Account Fees (Sec. 21-15):

(1)	Late Payment Fee:	\$25.00
(2)	Reconnection Fee:	
(a)	During normal operating hours:	\$10.00
(b)	After hours:	\$25.00

(F) Rereads (Sec. 21-16): \$10.00\*

(G) Temporary Disconnection of Service (Sec. 21-17):

(1)	Disconnection during normal operating hours:	\$10.00
-----	--	---------

	(2)	Disconnection after hours:	\$25.00
(H)	<u>Connection and Transfer Fees (Sec. 21-19):</u>		
	(1)	Connection Fee:	
		(a) During normal operating hours:	\$10.00
		(b) After hours:	\$25.00
	(2)	Transfer Fee:	
		(a) During normal operating hours:	\$10.00
		(b) After hours:	\$25.00
(I)	<u>Sewer Service Charges (Sec. 21-44):</u>		
		<i>Inside City Limits</i>	<i>Outside City Limits</i>
	(1)	<i>Residential Single Family:</i>	
		First 5,000 gallons (minimum):	\$25.85 \$51.70
		Over 5,000 gallons, per thousand:	\$2.20 \$4.40
		Maximum monthly charge:	\$75.00 \$150.00
	(2)	<i>All other use:</i>	
		First 5,000 gallons (minimum):	\$30.00 \$60.00
		Over 5,000 gallons, per thousand:	\$3.00 \$6.00
		Maximum monthly charge:	\$400.00 \$800.00
	(3)	<i>Texas Department of Criminal Justice - Walker Sayle Unit:</i>	
		per thousand gallons of water, or portion thereof, used monthly:	\$5.05
(J)	<u>Reconnection Fee (Sec. 21-44):</u>		
	(1)	Reconnection during normal operating hours:	\$10.00
	(2)	Reconnection after hours:	\$25.00
(K)	<u>Penalties for Violations relating to Grease Traps/Interceptors (Sec. 21.93):</u>		
	(1)	Blockage Caused by a Generator:	
		(a) First Violation:	\$400.00
		(b) Second Violation (within 2 years of 1st):	\$500.00
		(c) Third Violation (within 2 years of 1st or 2nd):	\$750.00
		(d) Repeat Offenders (in addition to penalty (a), (b), or (c)):	\$250.00
	(2)	General Violations:	
		(a) First Violation:	Written Warning
		(b) Second Violation (within 2 years of warning):	\$400.00
		(c) Third Violation (within 2 years of warning):	\$500.00
		(d) Fourth Violation (within 2 years of warning):	\$750.00
		(e) Repeat Offenders (in addition to penalty (b), (c) or (d)):	\$250.00
(L)	<u>Revenue Deficit Surcharge:</u>		
	(1)	Surcharge per utility account:	\$7.50

## IX. Chapter 22 - Zoning

(A)	<u>Permits Related to Zoning (Sec. 22-8):</u>		
	(1)	Mobile Home Permits:	\$50.00

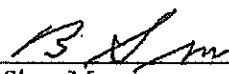
- |     |   |         |
|-----|---|---------|
| (2) | Certificate of Occupancy (on commercial application): | \$20.00 |
| (3) | Locating Portable Building:                           | \$40.00 |

\*\*\*\*\*

- III. Open Meetings. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Local Government Code.
- IV. Effective Date. This ordinance shall take effect on October 14, 2019 and shall be published prior to that time according to the terms of the City Charter and the Texas Local Government Code.

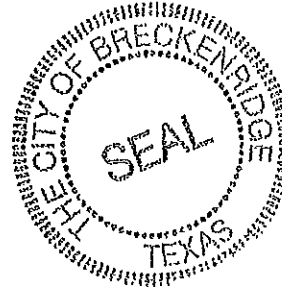
The above and foregoing ordinance was duly proposed, read in full, and adopted upon first reading on September 3, 2019 at a regular meeting of the City Commission.

The above and foregoing ordinance was read and finally adopted upon second reading on October 1, 2019 at a regular meeting of the City Commission.

  
\_\_\_\_\_  
Bob Sims, Mayor

ATTEST:

  
\_\_\_\_\_  
Heather Robertson-Caraway, City Secretary



SEAL

*This Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget in understanding these terms, a glossary of terms has been included.*

**A/S**

Aging Services

**ACA**

Affordable Care Act

**ACCRUAL ACCOUNTING**

A basis of accounting in which debits and credit are recorded at the time they are incurred as opposed to when cash is actually received or spent.

**ACO**

Animal Control Officer

**APPROPRIATION**

A legal authorization made by the City Commission which permits City officials to incur obligations for a specific purpose. Each appropriation is made at the Fund and Department level, which is the highest level of budget control.

**ASSESSED VALUATION**

A value established by the Stephens County Appraisal District approximates market value of real or personal property. By state law one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

**ASSETS**

Resources owned or held by the City which have monetary value.

**AUDIT**

Conducted to provide an opinion whether financial statements are stated in accordance with specified criteria. For the City, Generally Accepted Accounting Principals and the Governmental Accounting Standards Board establish that criteria.

**BALANCED BUDGET**

Annual financial plan in which expenses do not exceed available funds.

**BOND**

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

**BUDGET**

A plan of financial operation embodying an estimate of proposed means of financing them. The term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Commission for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**BUDGETARY CONTROL**

The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BYFC**

Breckenridge Youth Fitness Center

**CAFR**

Comprehensive annual financial report is a set of financial statements of the governmental entity that complies with the accounting requirements of the Governmental Accounting Standards Board and audited by an external certified public accounting firm.

**CAPITAL ASSETS**

Capital assets include property, plant, equipment, and infrastructure with an individual cost of more than \$5000 and a useful life of more than two years. Straight-line depreciation is used for property, plant, and equipment. The cost of normal maintenance and repair that do not add to the value of the asset are not capitalized.

**CAPITAL IMPROVEMENTS PROGRAM BUDGET**

A Capital Improvements Program (CIP) Budget is a separate budget from the operating budget. This plan includes items that are usually construction projects or major capital purchases designed to improve and maintain the value of the City's assets.

**CAPITAL OUTLAY**

Expenditures that result in the acquisition of or additions to fixed assets, i.e., vehicles, operating equipment, office equipment.

**CAPITAL PROJECTS**

Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CAPITAL PROJECTS FUND**

Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CASH ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

**CCN**

Certification of Convenience & Necessity

**CDBG**

Community Development Block Grant

**CERTIFICATES OF OBLIGATION (C.O.s)**

A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, buildings, land, and right-of-ways for authorized needs and purposes; or payment of contractual obligations for professional services.

**CID**

Criminal Investigation Division

**COG**

Council of Governments

**CPI**

Consumer Price Index

**CTA**

Certified Tax Assessor

**CWSRF**

Clean Water State Revolving Fund

**DEBT SERVICE**

The City's obligation to pay the principal and interest of general obligation and revenue bonds according to a predetermined payment schedule.

**DEBT SERVICE FUND**

Fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

**DEFICIT**

The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

**DELINQUENT TAXES**

Real or personal property taxes that remain unpaid on and after February 1<sup>st</sup> of each year upon which penalties and interests are assessed.

**DEPARTMENT**

A section of the total organization which is under the oversight of a Director who reports to the City Manager.

**DEPRECIATION**

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**DIRECT EXPENSES**

Those expenses which can be charged directly as a part of the cost of a service as distinguished from overhead and other indirect costs which must be prorated among several services or operating units.

**DWSRF**

Drinking Water State Revolving Fund

**e-HT**

Enprotec/Hibbs & Todd, Inc.

**EFFECTIVE TAX RATE**

When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

**EMS**

Emergency Medical Services

**ENTERPRISE FUND**

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on continuing basis be financed or recovered primarily through user charges.

**EXPENDITURES (EXPENSES)**

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FIDUCIARY FUND**

Fund used if the government has a fiduciary or custodial responsibility for assets.

**FISCAL YEAR**

The time period designated by the City signifying the beginning and ending period for recording transactions. The City of Breckenridge has a fiscal year of October 1 through September 30 as established by the City Charter.

**FIXED ASSETS**

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FNB**

First National Bank

**FRANCHISE FEE**

A charge paid for the use of City streets and public right-of-ways.

**FUND**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE**

Fund Balance is the excess of assets over liabilities.

**FUNDING SOURCE**

A funding source is specifically identified dollars allocated to meet budgeted requirements, expenses.

**GAAP**

Generally accepted accounting principles.

**GASB**

Governmental Accounting Standards Board.

**GENERAL FUND**

The General Fund is the general operating fund of the City. It accounts for all financial resources except for those required to be accounted for in another fund. It includes basic operating services such as general administration, police and fire protection, parks and recreation, and street maintenance. It is a governmental fund type.

**GENERAL OBLIGATION BONDS (G.O.s)**

Legal debt instruments which finance a variety of public projects such as streets, buildings and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. bonds must be authorized by public referenda.



**GFOA**

Government Finance Officers Association

**GIS**

Geographical Information System

**GOAL**

The result to be obtained by objectives.

**GOVERNMENTAL FUND**

Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

**GPS**

Global Positioning System

**GRANT**

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**H/M**

Hotel / Motel

**I&S**

Interest & Sinking

**INDIRECT COST**

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**INTERGOVERNMENTAL REVENUE**

Grants, entitlements and cost reimbursements from another federal, state or local government.

**INTERNAL SERVICE FUNDS**

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

**INVESTMENT**

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

**ISO**

Insurance Services Office

**LEC**

Law Enforcement Center

**LEOSE**

Law Enforcement Officers Standards & Education

**LEVY**

The City Commission has authority to impose or collect taxes, special assessments or service charges.

**LIABILITIES**

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**LINE ITEM BUDGET**

A budget prepared along departmental lines that focuses on expenditure categories.

**LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

**LP**

Loan Payment

**M/V**

Motor Vehicle

**M&O**

Maintenance & Operations

**MGD**

Million Gallons a Day

**MODIFIED ACCRUAL ACCOUNTING**

This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are "measurable" and available for "expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

**NIMS**

National Incident Management System, created by the Federal Management Emergency Agency, to improve the nation's response to emergencies.

**OBJECTIVE**

The course of action to obtain a specific goal.

**ONE-HALF CENT SALES TAX**

Effective April 1968, a 1% sales tax was levied. An additional ½% for economic development was authorized in October 1990, ¼% for street repair was authorized in October 2004, and an additional ¼% for property tax relief in October 2013. The City's sales tax rate of 2% is the maximum currently allowed by law.

**OPERATING BUDGET**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State Law.

**PD**

Police Department

**PERSONAL PROPERTY**

Property classified by the State Property Tax Board including non-business vehicles, utilities, businesses and other tangible and intangible personal properties.

**PROPERTY TAX**

Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

**PROPRIETARY FUNDS**

Funds that are used to account for the City's ongoing organizations and activities which are similar to those found in the private sector. The funds include enterprise funds, internal service funds and fiduciary funds.

**R&M**

Repair & Maintenance

**RATING**

The credit worthiness of a city as evaluated by independent agencies.

**REAL PROPERTY**

Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

**REV DS**

Revenue Debit Service

**REVENUE**

Increases net total assets from other than expense refunds, capital contributions, and residual equity transfers. Funds receives as income.

**REVENUE BONDS**

Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, Revenue bonds may or may not be authorized by public referenda.

**RV**

Recreational Vehicle

**SALES TAX**

Tax levied on all retail sales, leases and rentals of most goods, as well as taxable services. The tax collected within the City of Breckenridge includes a state levy, local levy and economic development levy.

**SOP's**

Standard Operating Procedures

**SPECIAL REVENUE FUND**

Fund used to account for the proceeds of specific revenue sources (other than debt service or capital projects) that are restricted or committed to expenditures for specified purposes.

**SUTA**

State Unemployment Tax Act

**TAX BASE**

The assessed value of all property as established by the Stephens County Appraisal District.

**TAX LEVY**

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**TAX RATE**

The amount of tax levied for each \$100 of taxable valuation. The tax rate times the taxable valuation equals the tax levy.

**TAXES**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**TCEQ**

Texas Commission on Environmental Quality

**TDCJ**

Texas Department of Criminal Justice

**TMCA**

Texas Municipal Courts Association

**TMCCP**

Texas Municipal Clerks Certification Program

**TMRS**

Texas Municipal Retirement System

**TSTC**

Texas State Technical College

**TWDB**

Texas Water Development Board

**TxDOT**

Texas Department of Transportation

**USER FEES**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**USDA**

United States Department of Agricultural

**W/WW**

Water/Wastewater

**WCTMWD**

West Central Texas Municipal Water District

**WTP**

Water Treatment Plant

**WW**

Wastewater

**WWTP**

Wastewater Treatment Plant

**YMCA**

Young Men's Christian Association

Position	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
<b>Administration</b>							
Mayor	1	1	1	1	1	1	1
Commissioners	4	4	4	4	4	4	4
City Manager	1	1	1	1	1	1	1
City Manager Secretary	1	1	1	1	1	1	1
City Sec/Finance Off	1	1	1	1	1	1	1
Asst City Secretary	1	1	1	1	1	1	1
Bookkeeper	2	2	2	1	1	1	1
Water Cashier	2	2	2	1	1.5	2	2
Meter Reader	2	2	2	2	2	2	2
<b>Total Administration</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>13</b>	<b>13.5</b>	<b>14</b>	<b>14</b>
<b>Police</b>							
Police Chief	1	1	1	1	1	1	1
Detective Captain	1	1	1	1	1	1	1
Lieutenant	1	0	0	1	1	1	1
Police - Sergeant	2	2	2	2	2	2	2
Police - Patrol	6	8	8	7	7	7	7
Police Secretary	1	1	1	1	1	1	1
Radio Dispatcher # 1	0	1	1	1	1	1	1
Radio Dispatcher # 2	0	3	3	3	3	3	4
PT Dispr - (1080 hr. = .5 FTE)	0	0.75	0.75	0.75	0.75	0.75	0.5
X-ing Grd - (1440 hr. = .7 FTE)	0.7	0.7	0.7	0.7	0.7	0.7	0.7
<b>Total Police</b>	<b>12.7</b>	<b>18.45</b>	<b>18.45</b>	<b>18.45</b>	<b>18.45</b>	<b>18.45</b>	<b>19.2</b>
<b>Communications</b>							
Radio Dispatcher # 1	1	0	0	0	0	0	0
Radio Dispatcher # 2	3	0	0	0	0	0	0
PT Dispr - (1550 hr. = .75 FTE)	0.75	0	0	0	0	0	0
<b>Total Communications</b>	<b>4.75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fire</b>							
Fire Chief	1	1	1	1	1	1	1
Asst. Fire Chief	1	1	0	0	0	0	0
Fire Captain	3	3	3	3	3	3	3
Firefighters	6	6	6	6	6	6	6
Permit Clerk	1	1	1	1	1	1	1
Code Enforcement/Code Inspector	0	1	1	1	1	1	1
<b>Total Fire</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Animal Control</b>							
Shelter Manager (ACO)	1	1	0	0	0	0	0
Animal Control Officer	2	2	3	3	3	3	3
<b>Total Animal Control</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Position	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
<b>Municipal Court</b>							
Municipal Judge	1	1	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1	1	1
<b>Total Municipal Court</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Parks</b>							
Public Services Director	1	1	1	1	1	1	1
Laborer	2	2	2	2	2	2	2
Pool Manager - (630 hr. = .3 FTE)	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Pool Party Mgr.- (120 hr. = .06 FTE)	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Lifeguard - (2500 hr. = 1.2 FTE)	1.2	1.2	1.2	1.2	1.2	1.2	1.2
<b>Total Parks</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>	<b>4.56</b>
<b>Cemetery</b>							
Cemeterian	1	1	1	1	1	1	1
Laborer	2	2	2	1	1	1	1
<b>Total Cemetery</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Aging Services</b>							
A/S Coordinator	1	1	1	1	1	1	1
A/S Asst Coordinator	1	1	1	1	0	0	0
A/S Cook I	1	1	1	0	0	0	0
A/S Cook II - (2496 hr. = 1.2 FTE)	0.5	0.5	0.5	0	1.2	1.5	1.5
<b>Total Aging Services</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>2</b>	<b>2.2</b>	<b>2.5</b>	<b>2.5</b>
<b>Public Works</b>							
Director - Public Works	1	1	1	1	1	1	1
<b>Total Public Works</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Streets/Utilities</b>							
Foreman - Streets/Utilities	1	1	1	1	1	1	1
Truck Driver	1	1	1	2	2	1	1
Laborer	3	3	3	2	2	3	3
<b>Total Streets/Utilities</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Water Distribution</b>							
Laborer	3	3	3	2	3	3	3
<b>Total Water Distribution</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

Position	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
<b>Wastewater Collection</b>							
Oper Supv - W/WW	1	1	1	0	0	0	0
Foreman - W/WW Collection	1	1	1	1	1	1	1
Laborer	1	1	1	1	1	1	1
<b>Total WW Collection</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Water Treatment Plant</b>							
Operations Supv - Water	1	1	1	1	1	1	1
Water Plant Operator	4	4	4	4	4	4	4
<b>Total WTP</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Wastewater Treatment Plant</b>							
Operations Supv - WW	1	1	1	1	1	1	1
Wastewater Plant Operator	1	1	1	0	0.5	1	1
<b>Total WWTP</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1.5</b>	<b>2</b>	<b>2</b>
<b>Sanitation</b>							
Conv Station Gate Attendant	1	1	1	1	0.5	0.78	0.78
<b>Total Sanitation</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>	<b>0.78</b>	<b>0.78</b>
<b>Total City FTEs</b>	<b>80.51</b>	<b>82.51</b>	<b>81.51</b>	<b>74.01</b>	<b>75.71</b>	<b>77.29</b>	<b>78.04</b>

## CITY OF BRECKENRIDGE

## COMPENSATION PLAN

Level	Job Title	Actual 9/30/19	Annual Base	Annual Top	Hrly Base	Hrly Top
E-01	City Manager	94,869	Contract			
E-02	City Sec/Fin Officer	42,474	35,000	50,000	16.83	24.04
	Fire Chief	45,635	35,000	50,000	16.83	24.04
	Public Works Director	47,986	35,000	50,000	16.83	24.04
	Police Chief	48,298	35,000	50,000	16.83	24.04
	Public Services Director	42,224	35,000	50,000	16.83	24.04
N-01	Code Enforcement/Animal Welfare	35,339	25,000	40,000	12.02	19.23
	Asst City Secretary	29,994	25,000	40,000	12.02	19.23
	Cemeterian	27,331	25,000	40,000	12.02	19.23
	Foreman - W/WW Collections	33,342	25,000	40,000	12.02	19.23
	Foreman - Streets/Utilities	26,749	25,000	40,000	12.02	19.23
	Oper Supervisor - WWTP	31,200	25,000	40,000	12.02	19.23
	Oper Supervisor - WTP	35,048	25,000	40,000	12.02	19.23
N-02	WTP Operator	27,830	21,000	31,000	10.10	14.90
	Meter Reader	21,424	21,000	31,000	10.10	14.90
	Secretary - CM	21,424	21,000	31,000	10.10	14.90
	Municipal Judge	26,000	21,000	31,000	10.10	14.90
	Municipal Court Clerk	21,424	21,000	31,000	10.10	14.90
	Bookkeeper	23,192	21,000	31,000	10.10	14.90
	Animal Control Officer	27,498	21,000	31,000	10.10	14.90
	Truck Driver	21,424	21,000	31,000	10.10	14.90
	Permit Clerk	25,646	21,000	31,000	10.10	14.90
	Convenience Station Oper (PT)	16,604	21,000	31,000	10.10	14.90
	A/S Coordinator	23,566	21,000	31,000	10.10	14.90
	Water Cashier	25,168	21,000	31,000	10.10	14.90
	Laborer	22,880	21,000	31,000	10.10	14.90
<b>Public Safety</b>						
P-01	Captain	37,981	33,000	38,000	15.87	18.27
P-02	Lieutenant	36,941	32,000	37,000	15.38	17.79
P-03	Sergeant	35,859	31,000	36,000	14.90	17.31
P-04	Patrol Officer	32,926	29,000	34,000	13.94	16.35
PS-01	Police Secretary	24,086	21,000	26,000	10.10	12.50
D-01	Dispatch Supervisor	26,374	23,000	28,000	11.06	13.46
D-02	Dispatcher	24,086	21,000	26,000	10.10	12.50
F-01	Captain (2756 hrs.)	32,962	28,000	33,000	10.16	11.97
F-02	Firefighter (2756 hrs.)	30,096	25,000	30,000	9.07	10.89



Public water and wastewater system operators in Texas who perform process control duties in production, distribution, or collection of drinking water or sewage must be licensed with the Texas Commission on Environmental Quality (TCEQ). Operators of heavy equipment are required by the State to have a Commercial Drivers License. The Certified Pool Operator (CPO) license is required by the State and provides individuals with the basic knowledge, techniques, and skills of swimming pool operations.

In an effort to attract and retain qualified individuals to work in certain departments of the city that require knowledge, skills, and abilities to be in compliance with state regulations and to perform the work requirements of that department, the city has developed an incentive program that pays individuals holding the following licenses/certifications:

<b>Commercial Drivers License (CDL)</b>	<b>\$0.50/hr</b>
<b>Water Treatment License</b>	
D	0.25/hr
C	0.50/hr
B	1.00/hr
<b>Water Distribution License</b>	
D	0.25/hr
C	0.50/hr
B	1.00/hr
<b>Wastewater Treatment License</b>	
D	0.25/hr
C	0.50/hr
B	1.00/hr
<b>Wastewater Collection License</b>	
I (D equivalent)	0.25/hr
II (C equivalent)	0.50/hr
<b>Certified Pool Operator (CPO)</b>	<b>0.50/hr</b>

